2003 - 04

SASKATCHEWAN

Provincial Budget

BUILDING FOR THE FUTURE

Estimates

SASKATCHEWAN

The Hon. Jim Melenchuk
Minister of Finance

103-04696/

SASKATCHEWAN

Estimates

For the Fiscal Year
Ending March 31
2004

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Province of Saskatchewan
2003-04 Estimates

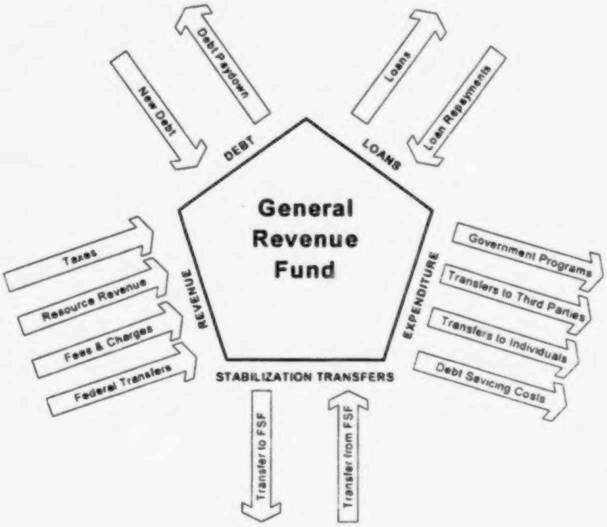
Introduction

The 2003-04 Estimates represent the Government's financial plan for the General Revenue Fund presented to the Legislative Assembly for the fiscal year commencing April 1, 2003 and ending March 31, 2004. The Estimates outline the estimated expenditures, revenues, loans, and investments of the General Revenue Fund categorized in a manner that is intended to inform both the Members of the Legislative Assembly and the public. The Estimates are presented in accordance with *The Financial Administration Act, 1993.*

Principles and Concepts

Legislative Control
A fundamental principle of parliamentary government is that the Legislative Assembly exercises ultimate control over public finances.

General Revenue Fund
The General Revenue Fund is the central accounting entity where all public monies are deposited to and disbursed from, as authorized by the Legislative Assembly. Exceptions to this principle must be authorized by law.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LOANS
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Fees & Charges
Federal Transfers
REVENUE
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Transfers to Third Parties
Transfers to Individuals
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STABILIZATION TRANSFERS
Transfer to FSF
Transfer from FSF

Fiscal Stabilization Fund (FSF)
Created in 2000, the Fiscal Stabilization Fund's purpose is to stabilize the financial position of the General Revenue Fund, which in turn permits improved long-term fiscal planning by the Government.

Stabilization transfers between the General Revenue Fund and the Fiscal Stabilization Fund are reflected in the Estimates and Public Accounts. Transfers from the General Revenue Fund to the Fiscal Stabilization Fund are shown as an appropriation from the General Revenue Fund. Stabilization transfers are determined by the Government based on the economic and fiscal environment during the year.

Estimates
Each year, the Government presents a Budget to the Legislative Assembly. The detailed financial plan of the General Revenue Fund that accompanies the Budget is called the Main Estimates.

The Estimates for executive government are reviewed by Treasury Board and approved by Cabinet. The Estimates for the Legislative arm of government are reviewed and approved by the Board of Internal Economy except for the Provincial Auditor's Estimates which are approved by the Public Accounts Committee. All these Estimates are included in Main Estimates and presented by the Minister of Finance to the Legislative Assembly for final review and approval.

Program Budgeting
The Government's spending plan is organized in a manner which reflects the purpose of the spending: e.g., health care, education or highways. The approach of grouping expenditures by their intended purpose is the common practice by governments and is referred to as program budgeting.

The grouping of activities can be at various program levels. For example:

- ➢ Health
    - ➢ Provincial Health Services
        - ➢ Provincial Laboratory

Votes, Subvotes and Sub-programs

Votes, subvotes and sub-programs correspond to program hierarchies. Using the program levels noted above, Health (Department of Health) is the vote level, Provincial Health Services is the subvote and Provincial Laboratory is the sub-program. The Legislative Assembly authorizes (votes) money to the vote and subvote level.

Gross Budgeting

The Estimates reflect the gross costs of programs. Any offsetting revenue attributable to these programs is not netted against the expenditure but is recorded as revenue. This practice is in keeping with the General Revenue Fund concept and enhances legislative control. Exceptions to the gross budgeting principle such as revolving funds are provided by legislation.

Restatements

It is difficult to compare a department's current budget with its previous year's budget if some of the department's programs have been transferred to or from another department or reorganized within the department. When this occurs, the previous year's Estimates are "restated" to reflect the new organization. When it is not possible or practical to restate, an explanatory note is provided for the appropriate budget amounts.

Transfers or Transfer Payments

Transfers or transfer payments are monies paid from the General Revenue Fund to an individual, organization or other government for which the General Revenue Fund does not directly receive a good or service and expects no repayment or financial return. Most transfer payments are to fund public services provided by an individual or organization outside Government. For example, transfers to school boards are used to provide an educational service. The Estimates refer to these transactions as "Transfers for Public Services." Transfer payments that provide income support, a subsidy or compensation are referred to as "Transfers to Individuals."

Voted and Statutory Expenditures

The Legislative Assembly gives its approval for spending from the General Revenue Fund in two ways. One way is by appropriation acts that provide an annual authorization (appropriation) of funds for specific purposes as outlined in the Estimates. These are "voted" appropriations. This approval lapses at the end of the fiscal year and new approval (appropriation) must be obtained for the following year's expenditure.

The other way the Legislative Assembly authorizes funds is by providing ongoing authority to spend for a specific purpose. This is done by legislation (statute) and therefore, is termed "statutory". These funds do not require annual authorization by the Legislative Assembly. Examples of these transactions are interest on the government debt, teachers' pension plan payments and loans to Crown corporations.

Accounting Policies

The Estimates of revenue, expenditures, loans, and investments and the financial statements and schedules in this document are prepared in accordance with generally accepted accounting principles for senior governments as recommended by the Public Sector Accounting Board (PSAB) of the Canadian Institute of Chartered Accountants with the following exceptions:

- Transfers to and from the Fiscal Stabilization Fund are included in the determination of surplus for the year; and,
- Pension expenditures are estimated on a cash basis.

Accrual accounting is the basis of accounting used in preparation of the Estimates. Accrual accounting recognizes revenue and expense at the time it occurs, regardless of when cash is received or paid.

Revenues are estimated on an accrual basis, except for corporate and personal income taxes that are estimated on a cash basis. Federal transfers are estimated as revenue in the accounting period when the transfer is authorized and any eligibility criteria are met.

Expenses are estimated on an accrual basis except for pension costs which are estimated on a cash basis. The cost of acquiring capital assets and inventories is expensed in the year of acquisition. Provincial transfers are expensed in the period in which the transfer is authorized and any eligibility criteria are met.

Capital – The General Revenue Fund fully expenses capital upon acquisition. Recently, PSAB has revised its position on accounting for capital and is recommending governments adopt the amortization approach by 2005-06.

The term "capital" used in the Estimates refers to major capital acquisitions of equipment, buildings and infrastructure as well as grants to third parties to acquire capital.

Budget and Spending Control

The Legislative Assembly authorizes funding at the vote and subvote levels as detailed in the Estimates. The law prohibits the Government from spending more than the Legislative Assembly has authorized. If the amounts appropriated are insufficient, further appropriations must be obtained either by introducing additional Estimates or by special warrants if the Legislative Assembly is not sitting.

Special warrant funding must be submitted to the Legislative Assembly for approval as part of the main *Appropriation Act*.

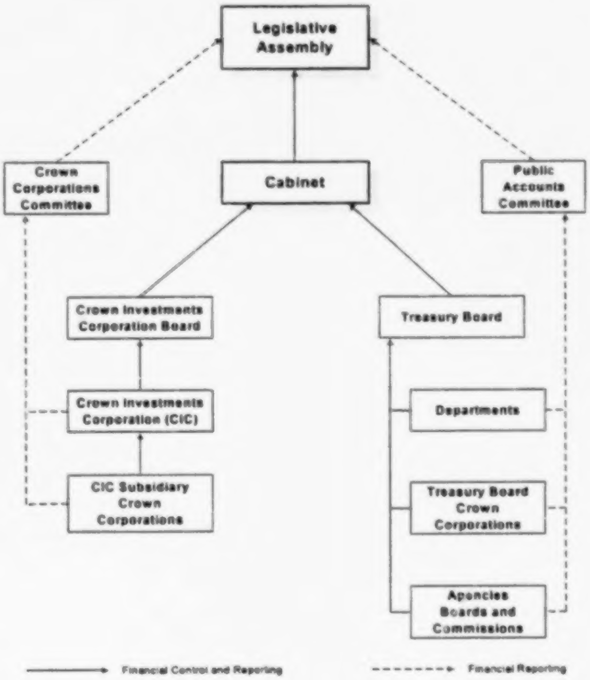
The Legislative Assembly authorizes funding at the subvote level. To deal with unforeseen variances, the Legislative Assembly provides the Minister of Finance the authority to move (vire) unexpended and uncommitted funds from one subvote to another within a vote. This movement of funds is referred to as a virement.

Departments are required to deliver their programming within the approved funding level. Departments must administer the funds allocated to them for the purposes outlined in the Estimates and in accordance with legislative authority and administrative policy.

The Provincial Comptroller provides appropriation control to ensure departments do not overspend their approved funds (appropriations). The Provincial Comptroller is also responsible for ensuring that expenditures comply with legislation and administrative policy. The Provincial Comptroller is responsible for preparing the Government's financial statements. These statements are audited by the Provincial Auditor and are included in the Public Accounts.

Financial Control and Reporting Structure

The Government and its Crown corporations report to the Legislative Assembly on their financial affairs through either the Public Accounts Committee or the Crown Corporations Committee. Below is a depiction of that reporting structure.


Legislative Assembly
Crown Corporations Committee
Cabinet
Public Accounts Committee
Crown Investments Corporation Board
Treasury Board
Crown Investments Corporation (CIC)
Departments
CIC Subsidiary Crown Corporations
Treasury Board Crown Corporations
Agencies Boards and Commissions
Financial Control and Reporting
Financial Reporting

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SASKATCHEWAN

General Revenue Fund Financial Statements and Schedules

Statement of Revenue, Expenditure and Accumulated Deficit

(in thousands of dollars)

	Estimated 2003-04	Forecast 2002-03	Estimated 2002-03
Revenue [1]	**6,228,000**	6,404,500	6,094,300
Operating Expenditure [2]	**5,970,566**	5,784,444	5,686,255
Operating Surplus	**257,434**	620,056	408,045
Debt Servicing	**(650,000)**	(618,000)	(633,000)
Transfer from (to) Fiscal Stabilization Fund	**392,700**	- - -	225,000
Surplus for the Year	**134**	2,056	45
Accumulated Deficit, Beginning of Year	**7,007,705**	7,009,761	7,009,761
Accumulated Deficit, End of Year	7,007,571	7,007,705	7,009,716

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[1] See Schedule of Revenue for details.

[2] See Schedule of Expenditure for details.

Fiscal Stabilization Fund

(in thousands of dollars)

	Estimated 2003-04	Forecast 2002-03	Estimated 2002-03
Fiscal Stabilization Fund, Beginning of Year	**495,000**	495,000	495,000
Transfer from (to) General Revenue Fund	**(392,700)**	- - -	(225,000)
Fiscal Stabilization Fund, End of Year	102,300	495,000	270,000

Debt Reduction Account

(in thousands of dollars)

	Estimated 2003-04	Forecast 2002-03	Estimated 2002-03
Accumulated Surplus, Beginning of Year	**632,796**	630,740	630,740
Surplus for the Year	**134**	2,056	45
Accumulated Surplus, End of Year	632,930	632,796	630,785

This account is established pursuant to *The Balanced Budget Act*. The Debt Reduction Account is an accounting of the accumulated budget surpluses of the General Revenue Fund commencing April 1, 1995.

Statement of Cash Flow

(in thousands of dollars)

	Estimated 2003-04	Forecast 2002-03	Estimated 2002-03
Operating Activities			
Surplus for the Year	134	2,056	45
Add Non-cash Items:			
Amortization of Foreign Exchange Gains and Losses	11,584	11,584	18,688
Loss on Loans and Investments	1,720	3,275	1,200
Net Change in Non-cash Operating Activities	(214,554)	28,106	1,755
Earnings Retained in Sinking Funds	(42,909)	(38,203)	(38,016)
Cash (for) from Operating Activities	(244,025)	6,818	(16,328)
Lending and Investing Activities			
Receipts [1]	372,962	489,723	529,041
Disbursements [1]	539,397	546,307	439,713
Cash (for) from Lending and Investing Activities	(166,435)	(56,584)	89,328
Financing Activities			
Borrowing	1,243,658	996,798	507,039
Debt Repayment	(604,115)	(521,412)	(514,439)
Increase (Decrease) in Deposits Held	(392,700)	(380,257)	(225,000)
Cash (for) from Financing Activities	246,843	95,129	(232,400)
(Decrease) Increase in Cash [2]	(163,617)	45,363	(159,400)

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[1] See Schedule of Lending and Investing Activities for details.

[2] Cash also includes temporary, short-term (less than 30 days) investments.

Schedule of Revenue

(in thousands of dollars)

	Estimated 2003-04	Forecast 2002-03	Estimated 2002-03
Taxes			
Corporation Capital	**363,300**	377,600	340,200
Corporation Income	**340,900**	178,200	118,500
Fuel	**350,400**	352,000	357,700
Individual Income	**1,275,100**	1,429,000	1,165,500
Sales	**851,700**	830,000	826,900
Tobacco	**167,100**	173,000	182,500
Other	**73,600**	72,100	66,200
Taxes	**3,422,100**	3,411,900	3,057,500
Non-Renewable Resources			
Natural Gas	**119,100**	129,800	87,000
Oil	**490,100**	798,700	383,000
Potash	**165,900**	171,400	202,600
Other	**41,700**	49,400	38,200
Non-Renewable Resources	**816,800**	1,149,300	710,800
Transfers from Crown Entities			
Crown Investments Corporation of Saskatchewan	**200,000**	300,000	300,000
Saskatchewan Liquor and Gaming Authority	**346,000**	332,300	332,000
Other Enterprises and Funds	**54,200**	70,900	73,600
Transfers from Crown Entities	**600,200**	703,200	705,600
Other Revenue			
Fines, Forfeits and Penalties	**12,900**	12,900	13,700
Interest, Premium, Discount and Exchange	**49,700**	54,200	43,000
Motor Vehicle Fees	**122,200**	119,000	116,900
Other Licences and Permits	**42,200**	41,800	41,800
Sales, Services and Service Fees	**77,500**	72,400	68,300
Transfers from Other Governments	**14,700**	17,300	14,100
Other	**15,000**	24,000	21,200
Other Revenue	**334,200**	341,600	319,000
Own-Source Revenue	**5,173,300**	5,606,000	4,792,900
Transfers from the Government of Canada			
Canada Health and Social Transfer	**687,800**	668,200	638,300
Equalization Payments	**172,300**	(9,200)	530,700
Other	**194,600**	139,500	132,400
Transfers from the Government of Canada	**1,054,700**	798,500	1,301,400
Revenue	**6,228,000**	6,404,500	6,094,300

Schedule of Expenditure

(in thousands of dollars)

	Estimated 2003-04	Forecast 2002-03	Estimated 2002-03
Executive Branch of Government			
Agriculture, Food and Rural Revitalization	251,818	318,156	291,665
Centenary Fund	29,000	24,500	29,500
Community Resources and Employment	605,963	606,718	609,411
Corrections and Public Safety	118,550	116,518	114,286
Culture, Youth and Recreation	43,698	43,558	42,888
Environment	139,743	179,982	130,876
Executive Council	7,409	7,211	7,436
Finance	39,489	37,944	38,493
- Public Service Pensions and Benefits [1]	200,174	188,295	188,713
Government Relations and Aboriginal Affairs	190,346	176,525	173,600
Health	2,526,794	2,351,627	2,342,416 [3]
Highways and Transportation	296,192	294,505	292,900 [3]
Industry and Resources	77,541	74,950	69,301
Information Technology Office	5,365	5,448	5,457
Justice [2]	190,947	184,941	184,285
Labour	14,246	13,817	13,834
Learning	1,057,155	974,728	968,336
- Teachers' Pensions and Benefits	108,261	112,313	105,398
Northern Affairs	5,519	4,460	4,478
Public Service Commission	8,554	8,554	8,614
Saskatchewan Property Management Corporation	17,608	21,833	21,613
Saskatchewan Research Council	7,964	7,714	7,871
Saskatchewan Water Corporation	---	2,650	7,747
Legislative Branch of Government			
Chief Electoral Officer	811	1,261	811
Conflict of Interest Commissioner	122	107	122
Information and Privacy Commissioner	306	136	105
Legislative Assembly	18,465	17,615	17,721
Ombudsman and Children's Advocate	2,771	2,651	2,651
Provincial Auditor	5,755	5,727	5,727
Operating Expenditure	5,970,566	5,784,444	5,686,255
Servicing Government Debt	650,000	618,000	633,000
Expenditure	6,620,566	6,402,444	6,319,255

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[1] Includes public service pension expenditures related to all branches of government (executive, legislative and judicial).

[2] Includes expenditures for the judicial branch of government.

[3] Adjusted to reflect a $7,400K addition to Health and $7,400K reduction to Highways and Transportation as reflected in *The Main Appropriation Act, 2002.*

Schedule of Lending and Investing Activities

(in thousands of dollars)

Receipts	Estimated 2003-04	Forecast 2002-03	Estimated 2002-03
Crown Corporations - Loan Repayments			
Agricultural Credit Corporation of Saskatchewan	**13,517**	20,434	20,434
Crown Investments Corporation of Saskatchewan	- - -	173,908	154,108
Education Infrastructure Financing Corporation	- - -	- - -	3,451
Municipal Financing Corporation of Saskatchewan	- - -	15,184	15,184
Saskatchewan Crop Insurance Corporation	**8,000**	- - -	- - -
Saskatchewan Housing Corporation	**24,000**	56,955	56,955
Saskatchewan Opportunities Corporation	- - -	2,700	19,500
Saskatchewan Power Corporation	**147,525**	- - -	78,700
Saskatchewan Telecommunications Holding Corporation	**22,641**	- - -	- - -
Saskatchewan Water Corporation	**714**	669	669
SaskEnergy Incorporated	**42,200**	84,300	41,600
Crown Corporations - Loan Repayments	**258,597**	354,150	390,601
Other - Loan Repayments			
Agriculture, Food and Rural Revitalization	**2,000**	1,088	2,530
Highways and Transportation	- - -	- - -	14
Industry and Resources	**5,278**	3,972	5,758
Learning	**43,639**	40,950	45,000
Northern Affairs	**2,559**	1,860	1,878
Federal/Municipal	**37**	8	8
Other Receipts	**18**	20	20
Other - Loan Repayments	**53,531**	47,898	55,208
Loan Repayments	**312,128**	402,048	445,809
Investment Receipts			
Sinking Fund Contributions from Crown Corporations	**25,726**	24,875	21,732
Agricultural Land and Improvements	**1,500**	1,500	1,500
Equity Investment in Crown Investments Corporation	- - -	61,300	60,000
Redemption of Sinking Funds	**33,608**	- - -	- - -
Investment Receipts	**60,834**	87,675	83,232
Receipts	**372,962**	489,723	529,041

Schedule of Lending and Investing Activities

(in thousands of dollars)

Disbursements	Estimated 2003-04	Forecast 2002-03	Estimated 2002-03
Crown Corporations - Loans			
Agricultural Credit Corporation of Saskatchewan	**1,900**	8,800	9,434
Crown Investments Corporation of Saskatchewan	**3,700**	---	19,500
Education Infrastructure Financing Corporation	**32,400**	54,300	89,200
Information Services Corporation of Saskatchewan	**3,000**	9,700	7,000
Municipal Financing Corporation of Saskatchewan	**600**	4,000	4,000
Saskatchewan Crop Insurance Corporation	---	110,000	---
Saskatchewan Housing Corporation	---	20,000	27,500
Saskatchewan Opportunities Corporation	**8,200**	5,000	20,000
Saskatchewan Power Corporation	**193,000**	100,000	---
Saskatchewan Telecommunications Holding Corporation	**113,700**	---	94,600
Saskatchewan Water Corporation	**14,200**	11,600	10,800
Saskatchewan Watershed Authority	**500**	1,500	---
SaskEnergy Incorporated	---	50,000	---
Crown Corporations - Loans	**371,200**	374,900	282,034
Other - Loans			
Agriculture, Food and Rural Revitalization	**4,500**	18,900	---
Highways and Transportation	**1,000**	---	1,000
Industry and Resources	**7,800**	4,100	5,000
Learning	**66,000**	63,000	66,000
Northern Affairs	**2,510**	2,510	2,010
Other - Loans	**81,810**	88,510	74,010
Loans	**453,010**	463,410	356,044
Investments			
Contributions to Sinking Funds	**85,987**	82,497	83,269
Agricultural Land and Improvements	**400**	400	400
Investments	**86,387**	82,897	83,669
Disbursements	**539,397**	546,307	439,713

Schedule of Borrowing Requirements

(in thousands of dollars)

	Estimated 2003-04	Forecast 2002-03	Estimated 2002-03
Borrowing for Crown Corporations			
Agricultural Credit Corporation of Saskatchewan	**1,900**	8,800	9,434
Crown Investments Corporation	**3,700**	- - -	- - -
Education Infrastructure Financing Corporation	**32,400**	54,300	89,200
Information Services Corporation of Saskatchewan	**3,000**	9,700	7,000
Municipal Financing Corporation of Saskatchewan	**600**	4,000	4,000
Saskatchewan Crop Insurance Corporation	**- - -**	110,000	- - -
Saskatchewan Housing Corporation	**- - -**	20,000	27,500
Saskatchewan Opportunities Corporation	**8,200**	5,000	20,000
Saskatchewan Power Corporation	**193,000**	100,000	- - -
Saskatchewan Telecommunications Holding Corporation	**113,700**	- - -	94,600
Saskatchewan Water Corporation	**14,200**	11,600	10,800
Saskatchewan Watershed Authority	**500**	1,500	- - -
SaskEnergy Incorporated	**- - -**	50,000	- - -
Borrowing for Crown Corporations	**371,200**	374,900	262,534
Borrowing for Government	**872,458**	621,898	244,505
Borrowing Requirements	**1,243,658**	996,798	507,039

Schedule of Debt

as at March 31

(in thousands of dollars)

	Estimated 2004	Forecast 2003	Estimated 2003
Gross Debt			
Crown Corporation Debt			
Agricultural Credit Corporation of Saskatchewan	**16,100**	27,717	28,351
Crown Investments Corporation of Saskatchewan	**24,619**	20,919	40,419
Education Infrastructure Financing Corporation	**86,700**	54,300	85,749
Information Services Corporation of Saskatchewan	**67,036**	64,036	61,336
Municipal Financing Corporation of Saskatchewan	**13,991**	13,391	13,391
Saskatchewan Crop Insurance Corporation	**102,000**	110,000	- - -
Saskatchewan Housing Corporation	**79,004**	103,004	110,504
Saskatchewan Opportunities Corporation	**155,901**	147,701	165,701
Saskatchewan Power Corporation	**2,087,277**	2,041,802	1,928,964
Saskatchewan Property Management Corporation	**5,500**	5,500	5,500
Saskatchewan Telecommunications Holding Corporation	**543,881**	452,822	558,062
Saskatchewan Water Corporation	**66,659**	53,173	52,373
Saskatchewan Watershed Authority	**2,000**	1,500	- - -
SaskEnergy Incorporated	**727,286**	769,486	762,186
Crown Corporation Debt	**3,977,954**	3,865,351	3,812,536
Government Debt	**9,059,699**	8,532,759	8,267,070
Gross Debt	**13,037,653**	12,398,110	12,079,606
Guaranteed Debt			
Crown Corporations	**16,547**	40,725	30,073
Other	**123,672**	160,013	176,325
Guaranteed Debt	**140,219**	200,738	206,398
Less: Equity in Sinking Funds			
Crown Corporations	**217,697**	190,870	188,174
Government	**751,174**	681,612	703,558
Equity in Sinking Funds	**968,871**	872,482	891,732
Total Debt	**12,209,001**	11,726,366	11,394,272
Total Crown Corporation Debt	**3,776,804**	3,715,206	3,654,435
Total Government Debt	**8,432,197**	8,011,160	7,739,837
Total Debt	**12,209,001**	11,726,366	11,394,272

Schedule of Guaranteed Debt

as at March 31

(in thousands of dollars)

	Estimated 2004	Forecast 2003	Estimated 2003
Guaranteed Debt for Crown Corporations			
The Agricultural Credit Corporation of Saskatchewan Act			
Livestock Drought Loan Guarantees	**10,200**	10,200	- - -
The Power Corporation Act			
National Trust Company	**5,495**	7,837	7,837
Luscar Ltd.	**- - -**	21,628	21,033
Saskatchewan Power Savings Bonds Series I to Series VII (matured)	**52**	60	44
The Saskatchewan Development Fund Act			
Guaranteed Investments	**800**	1,000	1,000
The Saskatchewan Telecommunications Act			
TeleBonds (matured)	**- - -**	- - -	159
Guaranteed Debt for Crown Corporations	**16,547**	40,725	30,073
Other Guaranteed Debt			
The Community Bonds Act	**- - -**	- - -	11
The Farm Financial Stability Act			
Breeder Associations Loan Guarantees	**18,000**	16,000	16,749
Feeder Associations Loan Guarantees	**17,000**	13,500	12,913
Agricultural Income Disaster Assistance Program	**28**	40	52
Individual Feedlot Loan Guarantees	**5,000**	- - -	- - -
Feedlot Facilities Loan Guarantees	**3,000**	- - -	- - -
The Government Organization Act			
The Saskatchewan Roughriders Football Club	**- - -**	3,100	1,660
The Housing and Special Care Homes Act			
Senior Citizens' Housing	**57**	76	76
The Industry and Commerce Development Act			
Saskferco Products Inc.	**32,120**	67,695	80,498
The NewGrade Energy Inc. Act			
NewGrade Energy Inc.	**48,267**	59,277	64,070
The Student Assistance and Student Aid Fund Act	**200**	325	296
Other Guaranteed Debt	**123,672**	160,013	176,325
Guaranteed Debt	**140,219**	200,738	206,398

Schedule of Capital Expenditure

(in thousands of dollars)

	Estimated 2003-04	Forecast 2002-03	Estimated 2002-03
Capital - Government Delivered			
Corrections and Public Safety			
Correctional Facilities	**815**	665	665
Environment			
Parks Facilities	**2,273**	2,182	2,228
Forest Fire Infrastructure and Equipment	**1,530**	1,496	1,500
Highways and Transportation [1]			
Highways and Bridges	**76,670**	74,218	75,507
Surface Preservation	**49,949**	45,100	44,900
Strategic Rural Roads Partnership Program	**4,196**	3,297	3,773
Airports	**192**	247	190
Highways Facilities	**805**	1,700	1,700
Ferries	**405**	600	100
Learning			
Learning Facilities	**1,730**	3,300	- - -
Capital - Government Delivered	**138,565**	132,805	130,563
Capital - Transfer Payments			
Centenary Fund			
Infrastructure Projects	**29,000**	24,500	29,500
Environment			
Saskatchewan Watershed Authority - Water Control Structures	**4,021**	2,947	- - -
Government Relations and Aboriginal Affairs			
Rural Municipal Roads	**8,534**	8,534	8,534
Transit Vehicles for the Disabled	**275**	275	400
Canada-Saskatchewan Infrastructure Program	**21,558**	21,558	21,558
Health			
Health Facilities	**27,085**	21,785	24,085
Medical Equipment	**19,000**	10,000	10,000
Learning			
K-12 Facilities	**18,655**	2,850	2,850
Post-Secondary Facilities	**23,314**	1,500	3,500
Saskatchewan Property Management Corporation			
Government Buildings and Facilities	**15,000**	14,852	14,400
Saskatchewan Water Corporation			
Water Control Structures	**- - -**	1,109	4,056
Capital - Transfer Payments	**166,442**	109,910	118,883
Capital Expenditure	**305,007**	242,715	249,446

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[1] Amounts for capital projects are adjusted to be consistent with the definition of capital used for Public Accounts reporting.

Schedule of Operating Expenditure by Type

(in thousands of dollars)

	Estimated 2003-04	Percentage of Total	Forecast 2002-03	Percentage of Total	Estimated 2002-03
Government Delivered Programs					
Salaries	**529,726**	**8.9**	522,667	9.0	512,908
Supplier and Other Payments	**406,252**	**6.8**	456,956	7.9	403,529
Pensions and Benefits	**197,894**	**3.3**	186,789	3.2	187,240
Capital	**138,565**	**2.3**	132,805	2.3	130,563
Government Delivered Programs	**1,272,437**	**21.3**	1,299,217	22.4	1,234,240
Transfers					
Transfers for Public Services					
- Operating	**3,551,755**	**59.5**	3,366,247	58.3	3,347,558
- Pensions and Benefits	**106,857**	**1.8**	110,876	1.9	103,994
- Capital	**166,442**	**2.8**	109,910	1.9	118,883
Transfers for Public Services	**3,825,054**	**64.1**	3,587,034	62.1	3,570,435
Transfers to Individuals	**873,075**	**14.6**	898,193	15.5	881,580
Transfers	**4,698,129**	**78.7**	4,485,227	77.6	4,452,015
Operating Expenditure	**5,970,566**	**100.0**	5,784,444	100.0	5,686,255

Schedule of 2003-04 Department Operating Expenditure by Type

(in thousands of dollars)

	Government Delivered Programs				Transfers				
					Transfers for Public Service				
Vote	Salaries	Supplier and Other Payments	Pensions/ Benefits	Capital	Operating	Pensions/ Benefits	Capital	Transfers to Individuals	Total
Executive Branch of Government									
Agriculture, Food and Rural Revitalization	24,662	13,451	- - -	- - -	42,755	- - -	- - -	170,950	251,818
Centenary Fund	- - -	- - -	- - -	- - -	- - -	- - -	29,000	- - -	29,000
Community Resources and Employment	95,267	40,939	- - -	- - -	49,923	- - -	- - -	419,834	605,963
Corrections and Public Safety	83,639	25,936	- - -	815	5,402	- - -	- - -	2,758	118,550
Culture, Youth and Recreation	4,754	4,567	- - -	- - -	34,377	- - -	- - -	- - -	43,698
Environment	57,018	54,768	- - -	3,803	20,133	- - -	4,021	- - -	139,743
Executive Council	5,324	2,085	- - -	- - -	- - -	- - -	- - -	- - -	7,409
Finance [1]	20,316	21,453	197,894	- - -	- - -	- - -	- - -	- - -	239,663
Government Relations and Aboriginal Affairs	11,944	5,683	- - -	- - -	120,066	- - -	30,367	22,286	190,346
Health	33,853	35,455	- - -	- - -	2,237,348	- - -	46,085	174,053	2,526,794
Highways and Transportation	53,294	110,681	- - -	132,217	- - -	- - -	- - -	- - -	296,192
Industry and Resources	20,992	11,939	- - -	- - -	43,639	- - -	- - -	971	77,541
Information Technology Office	1,383	3,982	- - -	- - -	- - -	- - -	- - -	- - -	5,365
Justice [2]	53,029	32,658	- - -	- - -	92,601	- - -	- - -	12,659	190,947
Labour	10,631	3,615	- - -	- - -	- - -	- - -	- - -	- - -	14,246
Learning	27,754	25,855	- - -	1,730	893,261	106,857	41,969	67,990	1,165,416
Northern Affairs	1,929	2,016	- - -	- - -	- - -	- - -	- - -	1,574	5,519
Public Service Commission	6,381	2,173	- - -	- - -	- - -	- - -	- - -	- - -	8,554
Saskatchewan Property Management Corporation	- - -	- - -	- - -	- - -	2,608	- - -	15,000	- - -	17,608
Saskatchewan Research Council	- - -	- - -	- - -	- - -	7,964	- - -	- - -	- - -	7,964
Legislative Branch of Government									
Chief Electoral Officer	473	338	- - -	- - -	- - -	- - -	- - -	- - -	811
Conflict of Interest Commissioner	69	53	- - -	- - -	- - -	- - -	- - -	- - -	122
Information and Privacy Commissioner	148	158	- - -	- - -	- - -	- - -	- - -	- - -	306
Legislative Assembly	10,726	6,061	- - -	- - -	1,678	- - -	- - -	- - -	18,465
Ombudsman and Children's Advocate	2,144	627	- - -	- - -	- - -	- - -	- - -	- - -	2,771
Provincial Auditor	3,996	1,759	- - -	- - -	- - -	- - -	- - -	- - -	5,755
Operating Expenditure	529,726	406,252	197,894	138,565	3,551,755	106,857	166,442	873,075	5,970,566

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[1] Includes public service pension expenditures related to all branches of government (executive, legislative and judicial).

[2] Includes expenditures for the judicial branch of government.

Schedule of Statutory Expenditure

(in thousands of dollars)

	Estimated 2003-04	Forecast 2002-03	Estimated 2002-03
Executive Branch of Government			
Environment			
Meewasin Valley Authority	**740**	740	740
Wakamow Valley Authority	**127**	127	127
Wascana Centre Authority	**782**	782	782
Executive Council			
Members of the Executive Council	**690**	614	690
Finance			
Implementation of Guarantees	**25**	25	25
Public Service Superannuation Plan	**100,245**	94,435	93,435
Members of the Legislative Assembly Superannuation Plan [1]	**- - -**	1,165	3,008
Members of the Legislative Assembly - Pensions and Benefits [1]	**3,214**	1,838	- - -
Judges' Superannuation Plan [2]	**1,871**	1,667	1,711
Government Relations and Aboriginal Affairs			
Saskatchewan Assessment Management Agency	**4,000**	4,000	4,000
Justice			
Salaries - Provincial Court Judges [2]	**8,303**	7,491	7,221
Land Titles Assurance Claims	**25**	25	25
Learning			
Teachers' Superannuation Plan	**56,900**	64,500	58,500
Teachers' Group Life Insurance	**1,587**	1,520	1,520
Saskatchewan Teachers' Retirement Plan	**30,500**	27,730	27,500
Revolving Funds - Net Expenditure (Recovery)			
Learning Resources Distribution Centre	**- - -**	(24)	(24)
Correspondence School	**25**	25	25
Public Employees' Benefits Agency	**1,234**	250	250
Highways	**2,000**	2,146	2,000
Queen's Printer	**19**	22	19
Correctional Facilities Industries	**(62)**	(62)	(62)
Legislative Branch of Government			
Chief Electoral Officer			
Chief Electoral Officer	**811**	1,261	811
Legislative Assembly			
Members' Committee Expenses	**67**	49	87
Indemnity, Allowances and Expenses for Members	**10,466**	10,030	10,150
Allowances for Additional Duties	**196**	133	133
Government Caucus	**546**	529	468
Opposition Caucus and Office of the Leader of the Opposition	**862**	817	841
Offices of the Independent Members	**67**	65	65
Ombudsman and Children's Advocate			
Ombudsman's Salary	**128**	125	125
Children's Advocate's Salary	**128**	125	125
Provincial Auditor			
Provincial Auditor's Salary	**128**	125	125
Debt Servicing			
Servicing the Public Debt	**650,000**	618,000	633,000
Statutory Expenditure	**875,624**	840,275	847,422

[1] Expenditures are attributable to the legislative branch of government.

[2] Expenditures are attributable to the judicial branch of government.

SASKATCHEWAN

General Revenue Fund
Detail of Expenditure

Executive Branch of Government

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SASKATCHEWAN

Agriculture, Food and Rural Revitalization

Vote 1

The mandate of the Department is to foster a commercially viable, self-sufficient, and sustainable agriculture and food sector, and healthy and diverse rural communities. Working with individuals, businesses, communities, and governments, the Department assists farmers and ranchers, encourages higher value production and processing, and promotes sustainable economic and social development in rural Saskatchewan.

Summary of Expenditure

(in thousands of dollars)

	Estimated 2003-04	Estimated 2002-03
Administration	**2,170**	2,210
Accommodation and Central Services	**3,894**	3,774
Policy and Planning	**6,053**	6,534
Research and Technology	**13,879**	15,810
Development and Technology Transfer	**13,141**	12,427
Inspection and Regulatory Management	**3,107**	2,600
Land Management	**3,786**	3,938
Farm Stability and Adaptation	**78,250**	125,950
Industry Assistance	**4,180**	4,135
Financial Programs	**5,958**	5,312
Crop Insurance	**117,400**	108,975
	251,818	291,665

FTE Staff Complement

Department	**469.4**	449.4
Revolving Funds	**124.1**	126.1
	593.5	575.5

For comparative purposes, figures shown for 2002-03 have been restated to be consistent with the presentation of the 2003-04 Estimates. The Restatement Schedule, provided in the Supplementary Information section, presents an itemized reconciliation of expenditures and staff complements.

Agriculture, Food and Rural Revitalization

Vote 1 - Continued

(in thousands of dollars)

Administration (AG01)

Provides executive direction, leadership and central administration, and financial and human resource management services to the Department.

Expenditure by Type	2003-04	2002-03	**Estimated 2003-04**	**Estimated 2002-03**
Salaries	1,704	1,734		
Supplier and Other Payments	466	476		
			2,170	2,210

Accommodation and Central Services (AG02)

Provides for payments to the Saskatchewan Property Management Corporation for office accommodation, mail services, records management and minor renovation services.

Expenditure by Type	2003-04	2002-03	**Estimated 2003-04**	**Estimated 2002-03**
Supplier and Other Payments	3,894	3,774		
			3,894	3,774

Policy and Planning (AG05)

Provides direction and leadership in the analysis, development, design and communication of agricultural policies and programs which include issues related to marketing, trade, farm income stabilization, and land and environment policy. It also coordinates issues that impact rural Saskatchewan and supports strategic planning, implementation, and program delivery through agricultural statistics, information management and technology.

Expenditure by Type	2003-04	2002-03	**Estimated 2003-04**	**Estimated 2002-03**
Salaries	4,041	3,842		
Supplier and Other Payments	2,012	2,692		
			6,053	6,534

Research and Technology (AG06)

Supports research into the development of new agricultural technology and facilitates diversification and value-added opportunities in the agri-food industry.

Sub-Programs			**Estimated 2003-04**	**Estimated 2002-03**
Project Coordination			1,304	1,354
Research Programming			12,575	14,456
Expenditure by Type	2003-04	2002-03		
Salaries	990	996		
Supplier and Other Payments	314	358		
Transfers for Public Services	12,575	14,456		
			13,879	15,810

Agriculture, Food and Rural Revitalization

Vote 1 - Continued

(in thousands of dollars)

Development and Technology Transfer (AG07)

Promotes development, expansion and diversification of the agriculture and food industry by providing production and adaptation support, the demonstration of new agricultural technologies and institutional development. It also provides agri-food quality assurance services.

Expenditure by Type	2003-04	2002-03	Estimated 2003-04	Estimated 2002-03
Salaries	9,913	9,402		
Supplier and Other Payments	3,228	3,025		
			13,141 [1]	12,427

Inspection and Regulatory Management (AG12)

Assists agriculture industry development by providing livestock, game farm, irrigation engineering and pesticide services. It also provides livestock disease monitoring and environmental assessment for intensive livestock operations.

Sub-Programs	2003-04	2002-03	Estimated 2003-04	Estimated 2002-03
Program Operations			3,107 [2]	2,600
Livestock Services Revolving Fund - Subsidy			---	---
- Net Expenditure (Recovery) (Statutory)			---	---
Expenditure by Type				
Salaries	1,997	1,569		
Supplier and Other Payments	1,110	1,031		
			3,107	2,600

Land Management (AG04)

Manages agricultural Crown land through leasing and sales programs and through the Saskatchewan Community Pastures Program, while promoting integrated land use and a sustainable land resource.

Sub-Programs	2003-04	2002-03	Estimated 2003-04	Estimated 2002-03
Land Management Services			3,086	3,238
Losses on Sale of Land			200	200
Land Revenue Bad Debt Allowances			500	500
Pastures Revolving Fund - Subsidy			---	---
- Net Expenditure (Recovery) (Statutory)			---	---
Expenditure by Type				
Salaries	2,057	2,067		
Supplier and Other Payments	1,229	1,371		
Transfers to Individuals	500	500		
			3,786	3,938

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[1] For 2003-04, responsibility for irrigation projects was transferred from the Saskatchewan Water Corporation to the Department. $922K represents the Agronomics Unit component for irrigation projects.

[2] For 2003-04, responsibility for irrigation projects was transferred from the Saskatchewan Water Corporation to the Department. $718K represents the Engineering Unit component for irrigation projects.

Agriculture, Food and Rural Revitalization

Vote 1 - Continued

(in thousands of dollars)

Farm Stability and Adaptation (AG08)

Provides contributions to programs which stabilize farm income and support adaptation of the agriculture industry.

			Estimated 2003-04	Estimated 2002-03
Sub-Programs				
Farm Sector Initiatives			- - -	70,000
Net Income Stabilization Account (NISA)			52,000	47,700
Adaptation Initiatives			8,250	8,250
Agricultural Policy Framework Initiatives			18,000	- - -
Expenditure by Type	2003-04	2002-03		
Transfers for Public Services	1,000	1,000		
Transfers to Individuals	77,250	124,950		
			78,250	125,950

Industry Assistance (AG03)

Provides financial assistance and compensation programs to support development, expansion and diversification of the agriculture industry.

Expenditure by Type	2003-04	2002-03		
Transfers for Public Services	4,180	4,135		
			4,180	4,135

Financial Programs (AG09)

Supports the development and sustainability of agricultural operations through the delivery of guarantee, lending and rebate programs. It also administers and collects the outstanding loan and investment portfolios and guarantees of the Agricultural Credit Corporation of Saskatchewan (ACS) and the Agri-Food Equity Fund.

Sub-Programs				
Financial Programs Management			5,158	5,312
2002 Short-term Hog Loan Program - Loan Losses			500	- - -
Livestock Drought Loan Program - Financing			300	- - -
Expenditure by Type	2003-04	2002-03		
Salaries	3,960	4,018		
Supplier and Other Payments	1,198	1,294		
Transfers to Individuals	800	- - -		
			5,958	5,312

Agriculture, Food and Rural Revitalization

Vote 1 - Continued

(in thousands of dollars)

Crop Insurance (AG10)

The Saskatchewan Crop Insurance Corporation administers insurance programs which protect grain and livestock producers from production failures due to natural hazards. It also delivers programs which compensate producers for crop damage caused by big game and migratory waterfowl.

			Estimated 2003-04	**Estimated 2002-03**
Sub-Programs				
Program Delivery			25,000	24,800
Crop Insurance Program Premiums			90,000	84,175
Crop Insurance - Interest Subsidy			2,400	- - -
Expenditure by Type	2003-04	2002-03		
Transfers for Public Services	25,000	24,800		
Transfers to Individuals	92,400	84,175		
			117,400	108,975

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SASKATCHEWAN

Centenary Fund

Vote 70

The program provides for renewing infrastructure to enhance the economic, cultural and social well-being of the Province.

Summary of Expenditure

(in thousands of dollars)

	Estimated 2003-04	**Estimated 2002-03**
Infrastructure Projects	**29,000**	29,500
	29,000	29,500

Centenary Fund

Vote 70 - Continued

(in thousands of dollars)

	Estimated 2003-04	Estimated 2002-03

Infrastructure Projects (CF01)

Provides for renewing infrastructure to enhance the economic, cultural and social well-being of the Province.

Expenditure by Type	2003-04	2002-03	Estimated 2003-04	Estimated 2002-03
Transfers for Public Services - Capital	29,000	29,500		
			29,000	29,500

SASKATCHEWAN

Community Resources and Employment

Vote 36

The mandate of the Department is to advance the well-being of Saskatchewan people by providing programs and assistance aimed at strengthening participation in the economic and social life of the Province. It provides basic income support, housing, child care, career services and employment programs to reduce the risks and disadvantages of unemployment and poverty. The Department helps vulnerable families care for and support family members, and supports independent community-based services for people with mental and physical disabilities.

Summary of Expenditure

(in thousands of dollars)

	Estimated 2003-04	Estimated 2002-03
Administration	**7,432**	6,620
Accommodation and Central Services	**17,559**	16,967
Child and Family Services	**67,266**	66,402
Supporting Families and Building Economic Independence	**66,224**	65,230
Child Care	**22,370**	20,359
Early Childhood Development	**3,309**	2,889
Employment Support and Income Assistance	**313,118**	322,480
Community Living	**76,378**	74,745
Office of Disability Issues	**225**	224
Housing	**32,082**	33,495
	605,963	609,411

FTE Staff Complement

Department	**2,096.5**	2,096.5
	2,096.5	2,096.5

For comparative purposes, figures shown for 2002-03 have been restated to be consistent with the presentation of the 2003-04 Estimates. The Restatement Schedule, provided in the Supplementary Information section, presents an itemized reconciliation of expenditures and staff complements.

Community Resources and Employment

Vote 36 - Continued

(in thousands of dollars)

Administration (RE01)

Provides executive direction, leadership and central administration, financial and human resource management and central information technology services to the Department.

Expenditure by Type	2003-04	2002-03
Salaries	5,406	4,639
Supplier and Other Payments	2,026	1,981

	Estimated 2003-04	Estimated 2002-03
	7,432	6,620

Accommodation and Central Services (RE02)

Provides for payments to the Saskatchewan Property Management Corporation for departmental and regional offices, residential facilities, mail services, records management and minor renovation services.

Expenditure by Type	2003-04	2002-03
Supplier and Other Payments	17,559	16,967

	Estimated 2003-04	Estimated 2002-03
	17,559	16,967

Child and Family Services (RE04)

Protects children from abuse and neglect, supports families and communities in caring for children, assists people facing family violence, provides adoption services and services for at-risk youth.

Sub-Programs	Estimated 2003-04	Estimated 2002-03
Child and Family Community Services	41,564	41,312
Child and Family Community-Based Organization Services	18,233	16,992
Facilities for Children and Youth	4,685	5,250
Child and Family Services Administration	2,784	2,848

Expenditure by Type	2003-04	2002-03
Salaries	6,406	7,734
Supplier and Other Payments	1,063	364
Transfers for Public Services	18,233	16,992
Transfers to Individuals	41,564	41,312

	Estimated 2003-04	Estimated 2002-03
	67,266	66,402

Community Resources and Employment

Vote 36 - Continued

(in thousands of dollars)

Supporting Families and Building Economic Independence (RE05)

Delivers a range of programs and supporting services that assist people to increase their employability and become financially independent through a provincial network of offices in partnership with community-based organizations and Aboriginal authorities. It also delivers child, family and youth services including counseling and intervention.

			Estimated 2003-04	Estimated 2002-03
Sub-Programs				
Program Delivery			59,040	58,751
Income Support - Call Centres			7,184	6,479
Expenditure by Type	2003-04	2002-03		
Salaries	51,529	50,743		
Supplier and Other Payments	14,695	14,487		
			66,224	65,230

Child Care (RE07)

Provides subsidies to assist low-income families with child care fees and provides funding to licensed centres and homes to assist with start-up and operational costs. It also monitors licensed child care centres and family child care homes.

			Estimated 2003-04	Estimated 2002-03
Sub-Programs				
Child Care Facilities			9,788	8,094
Child Care Parent Subsidies			10,505	10,555
Child Care Administration			2,077	1,710
Expenditure by Type	2003-04	2002-03		
Salaries	1,888	1,521		
Supplier and Other Payments	189	189		
Transfers for Public Services	9,788	8,094		
Transfers to Individuals	10,505	10,555		
			22,370	20,359

Early Childhood Development (RE10)

Provides enriched child care and early intervention programs to high-risk children and their families under the integrated Early Childhood Development strategy.

			Estimated 2003-04	Estimated 2002-03
Expenditure by Type	2003-04	2002-03		
Transfers for Public Services	3,309	2,889		
			3,309	2,889

Community Resources and Employment

Vote 36 - Continued

(in thousands of dollars)

Employment Support and Income Assistance (RE03)

Provides financial assistance and a range of programs that focus on increasing opportunities for employability and self-sufficiency for individuals with an identified need. This includes training benefits in approved skills training programs, work experience opportunities with a variety of employers and sustaining supports to individuals in order that they remain employed. It also provides financial assistance to individuals and families in transition to employment and to persons who are unable to meet their basic needs from their own resources. Benefits are also available to low-income seniors, to families to ensure children's basic needs are met and to community-based organizations that support employment development.

Sub-Programs	**Estimated 2003-04**	**Estimated 2002-03**
Saskatchewan Assistance Plan	236,296	239,724
Saskatchewan Income Plan - Senior Citizens' Benefits	9,000	9,500
Community-Based Income Security Programs	2,607	2,553
Saskatchewan Child Benefit	14,100	21,600
Saskatchewan Employment Supplement	18,200	18,200
Provincial Training Allowances	3,000	3,000
Skills Training Benefits	10,893	10,893
Income Security Administration	2,236	2,498
Employment Programs	10,057	7,783
Client and Community Support	6,729	6,729

Expenditure by Type	2003-04	2002-03
Salaries	1,652	1,559
Supplier and Other Payments	584	939
Transfers for Public Services	18,593	16,265
Transfers to Individuals	292,289	303,717

	313,118	322,480

Community Living (RE06)

Provides support services to disabled persons, their families and community-based organizations through case management, assistance to agencies and parents in program planning for children and adults with mental disabilities, coordination of community resources, short and long-term residential care and operation of the Valley View Centre.

Sub-Programs	**Estimated 2003-04**	**Estimated 2002-03**
Payments for Community Living	51,951	49,713
Community Living - Program Delivery	24,427	25,032

Expenditure by Type	2003-04	2002-03
Salaries	21,665	22,270
Supplier and Other Payments	2,762	2,762
Transfers to Individuals	51,951	49,713

	76,378	74,745

Community Resources and Employment

Vote 36 - Continued

(in thousands of dollars)

Office of Disability Issues (RE09)

Provides provincial policy, research and coordination on the development and impact of programs and services for persons with disabilities.

Expenditure by Type	2003-04	2002-03	**Estimated 2003-04**	**Estimated 2002-03**
Salaries	125	124		
Supplier and Other Payments	100	100		
			225	224

Housing (RE12)

Develops and delivers programs that improve the affordability, quality and availability of housing for residents with an identified need.

	2003-04	2002-03	**Estimated 2003-04**	**Estimated 2002-03**
Sub-Programs				
Housing Operations			8,557	8,346
Saskatchewan Housing Corporation			23,525	25,149
Expenditure by Type	2003-04	2002-03		
Salaries	6,596	6,505		
Supplier and Other Payments	1,961	1,841		
Transfers to Individuals	23,525	25,149		
			32,082	33,495

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SASKATCHEWAN

Corrections and Public Safety

Vote 73

The mandate of the Department is to promote safe communities by delivering effective programs for individuals in conflict with the law, through emergency planning and communication, through monitoring of building standards, the delivery of fire prevention and disaster assistance programs and through licensing and inspection services.

Summary of Expenditure

(in thousands of dollars)

	Estimated 2003-04	Estimated 2002-03
Administration	**2,501**	2,428
Accommodation and Central Services	**6,003**	5,518
Adult Corrections	**61,307**	59,209
Young Offender Programs	**42,485**	41,042
Public Safety	**6,254**	6,089
	118,550	114,286

FTE Staff Complement

Department	**1,684.5**	1,612.2
Revolving Fund	**8.8**	8.8
	1,693.3	1,621.0

For comparative purposes, figures shown for 2002-03 have been restated to be consistent with the presentation of the 2003-04 Estimates. The Restatement Schedule, provided in the Supplementary Information section, presents an itemized reconciliation of expenditures and staff complements.

Corrections and Public Safety

Vote 73 - Continued

(in thousands of dollars)

Administration (CP01)

Provides executive direction, leadership and central administration, financial and human resource management and central information technology services to the Department.

Expenditure by Type	2003-04	2002-03	Estimated 2003-04	Estimated 2002-03
Salaries	2,094	1,995		
Supplier and Other Payments	407	433		
			2,501	2,428

Accommodation and Central Services (CP02)

Provides for payments to the Saskatchewan Property Management Corporation for office accommodation for the Department, youth and adult correctional facilities, mail services, records management, minor renovation services and major capital projects.

Expenditure by Type	2003-04	2002-03	Estimated 2003-04	Estimated 2002-03
Supplier and Other Payments	5,188	4,853		
Capital	815	665		
			6,003	5,518

Adult Corrections (CP04)

Operates correctional programs for adult offenders, provides community and institutionally based intervention services and administers alternative to incarceration programs. It also operates commercial industries within the correctional centres to assist in the rehabilitation and training process.

Sub-Programs	2003-04	2002-03	Estimated 2003-04	Estimated 2002-03
Adult Corrections Facilities			48,511	46,627
Community Training Residences			2,288	2,392
Community Operations			8,465	8,156
Program Support			1,963	1,954
Correctional Facilities Industries Revolving Fund - Subsidy			142	142
- Net Expenditure (Recovery) (Statutory)			(62)	(62)
Expenditure by Type				
Salaries	48,928	47,035		
Supplier and Other Payments	12,379	12,174		
This subvote includes "Statutory" amounts. The amount "To Be Voted" is $61,369K.			**61,307**	59,209

Corrections and Public Safety

Vote 73 - Continued

(in thousands of dollars)

Young Offender Programs (CP07)

Delivers a wide range of programs for youth in conflict with the law including alternative measures, community service and restitution, probation and intensive supervision and case management, and open and secure custody.

Sub-Programs			Estimated 2003-04	Estimated 2002-03
Young Offender Facilities			26,895	27,317
Community and Alternative Measures			5,830	6,092
Program Support			1,314	792
Regional Services			8,446	6,841
Expenditure by Type	2003-04	2002-03		
Salaries	29,598	28,402		
Supplier and Other Payments	7,057	6,548		
Transfers for Public Services	4,572	4,784		
Transfers to Individuals	1,258	1,308		
			42,485	41,042

Public Safety (CP06)

Develops and enforces safety standards for boilers, pressure vessels, elevators, amusement rides and building construction. It provides coordination services to municipalities for firefighter training, fire prevention programs and emergency preparedness. It also provides payments for disaster assistance, Sask911 address identification and emergency telecommunications equipment.

Sub-Programs			Estimated 2003-04	Estimated 2002-03
Protection and Emergency Services			1,837	1,927
Licensing and Inspections			2,087	2,057
Provincial Disaster Assistance Program			1,500	1,500
Emergency Services Telecommunications Program			200	325
Joint Emergency Preparedness Program			630	280
Expenditure by Type	2003-04	2002-03		
Salaries	3,019	2,939		
Supplier and Other Payments	905	795		
Transfers for Public Services	830	855		
Transfers to Individuals	1,500	1,500		
			6,254	6,089

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SASKATCHEWAN

Culture, Youth and Recreation

Vote 27

The mandate of the Department is to support and celebrate Saskatchewan as a great place to live and work. The Department is dedicated to ensuring that Saskatchewan people, especially our young people, reach their fullest potential. By working collaboratively with diverse groups and communities, the Department enhances the Province's cultural, artistic, recreational and social life. It also recognizes accomplishment and promotes excellence in the arts, culture, heritage and sport.

Summary of Expenditure

(in thousands of dollars)

	Estimated 2003-04	**Estimated 2002-03**
Administration	**1,045**	807
Accommodation and Central Services	**1,169**	1,011
Culture	**12,219**	12,417
Recreation	**1,592**	1,719
Heritage	**10,058**	9,496
Youth	**3,273**	4,138
Community Initiatives Fund	**8,577**	5,901
Saskatchewan Communications Network	**5,765**	7,399
	43,698	42,888

FTE Staff Complement

Department	**78.5**	81.5
	78.5	81.5

For comparative purposes, figures shown for 2002-03 have been restated to be consistent with the presentation of the 2003-04 Estimates. The Restatement Schedule, provided in the Supplementary Information section, presents an itemized reconciliation of expenditures and staff complements.

Culture, Youth and Recreation

Vote 27 - Continued

(in thousands of dollars)

Administration (CR01)

Provides executive direction, leadership and central administration, financial and human resource management, communications and public relations and central information technology services to the Department.

Expenditure by Type	2003-04	2002-03	**Estimated 2003-04**	**Estimated 2002-03**
Salaries	732	566		
Supplier and Other Payments	313	241		
			1,045	807

Accommodation and Central Services (CR02)

Provides for payments to the Saskatchewan Property Management Corporation for office accommodation, mail services, records management and minor renovation services.

Expenditure by Type	2003-04	2002-03	**Estimated 2003-04**	**Estimated 2002-03**
Supplier and Other Payments	1,169	1,011		
			1,169	1,011

Culture (CR03)

Provides policy, advisory and other services to Government on culture issues in consultation with cultural community stakeholders. It provides financial assistance to support the development of the arts, cultural industries and communities and coordinates cultural policy development for the lottery system. It also provides for the cost of accommodations provided by Saskatchewan Property Management Corporation for the MacKenzie Art Gallery and the Saskatchewan Centre of the Arts.

Sub-Programs			**Estimated 2003-04**	**Estimated 2002-03**
Culture Operations Support			561	759
Saskatchewan Arts Board			3,784	3,784
Saskatchewan Arts Stabilization			125	125
MacKenzie Art Gallery			1,160	1,160
SaskFILM			1,000	1,000
Film Employment Tax Credit			4,400	4,400
Cultural Industries Development			450	450
Saskatchewan Centre of the Arts			739	739
Expenditure by Type	2003-04	2002-03		
Salaries	368	565		
Supplier and Other Payments	1,667	90		
Transfers for Public Services	10,184	11,762		
			12,219	12,417

Culture, Youth and Recreation

Vote 27 - Continued

(in thousands of dollars)

Recreation (CR09)

Provides leadership, advisory and consultative expertise to the sport and recreation sector in the Province. It provides financial assistance to support the development of sport and recreation. It also coordinates sport policy development for the lottery system.

Sub-Programs			Estimated 2003-04	Estimated 2002-03
Recreation Operations Support			592	719
2005 Canada Summer Games			1,000	1,000
Expenditure by Type	2003-04	2002-03		
Salaries	388	543		
Supplier and Other Payments	204	176		
Transfers for Public Services	1,000	1,000		
			1,592	1,719

Heritage (CR07)

Provides policy, advisory and other services for the protection, preservation and ongoing accessibility of heritage resources. It provides for the operation of the Royal Saskatchewan Museum and financial assistance in support of heritage institutions, museums with a provincial focus, and the Saskatchewan Science Centre.

Sub-Programs			Estimated 2003-04	Estimated 2002-03
Heritage Operations Support			1,350	710
Royal Saskatchewan Museum			1,832	1,910
Western Development Museum			2,415	2,415
Wanuskewin Heritage Park			500	500
Saskatchewan Science Centre			600	600
Saskatchewan Heritage Foundation			345	345
Saskatchewan Archives Board			3,016	3,016
Expenditure by Type	2003-04	2002-03		
Salaries	2,131	2,016		
Supplier and Other Payments	1,051	604		
Transfers for Public Services	6,876	6,876		
			10,058	9,496

Culture, Youth and Recreation

Vote 27 - Continued

(in thousands of dollars)

Youth (CR05)

Provides research and policy analysis in consultation with other departments, agencies and organizations to integrate the diverse perspectives of youth into Government decision-making. It coordinates and supplements youth employment in qualifying organizations including government departments. It also provides policy support, facilitation and coordination to programs supported by the Community Initiatives Fund.

			Estimated 2003-04	Estimated 2002-03
Sub-Programs				
Youth Services			659	338
Centennial Student Employment Program			2,614	3,800
Expenditure by Type	2003-04	2002-03		
Salaries	1,135	1,211		
Supplier and Other Payments	163	287		
Transfers for Public Services	1,975	2,640		
			3,273	4,138

Community Initiatives Fund (CR06)

Provides for payments to the Community Initiatives Fund based on a share of net profits of the Saskatchewan Gaming Corporation.

			Estimated 2003-04	Estimated 2002-03
Expenditure by Type	2003-04	2002-03		
Transfers for Public Services	8,577	5,901		
			8,577	5,901

Saskatchewan Communications Network (CR08)

Supports access to educational and cultural programs to meet the needs of Saskatchewan people, and supports the Saskatchewan and regional film and video industry. It encourages the development of Saskatchewan, regional and Aboriginal content in Saskatchewan Communications Network broadcasting. It provides infrastructure and technical support services to the Department of Learning for distance education. It also provides technical support and infrastructure for CommunityNet and satellite distribution services for the Saskatchewan Legislative Network.

			Estimated 2003-04	Estimated 2002-03
Expenditure by Type	2003-04	2002-03		
Transfers for Public Services	5,765	7,399		
			5,765[1]	7,399

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[1] For 2003-04, responsibility for administration, coordination and development of televised distance education programs is transferred to the Department of Learning. The transfer accounts for a $1,618K expenditure reduction.

SASKATCHEWAN

Environment

Vote 26

The mandate of the Department is to protect and manage Saskatchewan's environmental resources - forests, lands, air, water, soil, parks and protected areas, wildlife and fish - to ensure a high level of environmental quality for present and future generations.

Summary of Expenditure

(in thousands of dollars)

	Estimated 2003-04	**Estimated 2002-03**
Administration	**6,973**	6,991
Accommodation and Central Services	**6,305**	6,063
Operations	**33,415**	33,244
Forest Ecosystems	**13,549**	12,344
Fire Management and Forest Protection	**37,285**	36,585
Environmental Assessment	**962**	873
Environmental Protection	**12,098**	11,590
Water Management and Protection	**9,371**	2,929
Sustainable Land Management	**1,610**	1,654
Fish and Wildlife	**4,440**	5,004
Fish and Wildlife Development Fund	**3,400**	3,060
Parks and Special Places	**8,528**	8,593
Policy and Public Involvement	**1,807**	1,946
	139,743	130,876

FTE Staff Complement

Department	**1,035.9**	1,026.1
Revolving Funds	**210.5**	210.5
Fish and Wildlife Development Fund	**20.9**	43.7
	1,267.3	1,280.3

For comparative purposes, figures shown for 2002-03 have been restated to be consistent with the presentation of the 2003-04 Estimates. The Restatement Schedule, provided in the Supplementary Information section, presents an itemized reconciliation of expenditures and staff complements.

Environment

Vote 26 - Continued

(in thousands of dollars)

Administration (ER01)

Provides executive direction, leadership and central administration, financial and human resource management, central information technology services, internal communications and public education programs.

Expenditure by Type	2003-04	2002-03	Estimated 2003-04	Estimated 2002-03
Salaries	5,158	5,039		
Supplier and Other Payments	1,815	1,952		
			6,973	6,991

Accommodation and Central Services (ER02)

Provides for payments to the Saskatchewan Property Management Corporation for office and park facility accommodations, mail services, records management and minor renovation services.

Expenditure by Type	2003-04	2002-03	Estimated 2003-04	Estimated 2002-03
Supplier and Other Payments	6,305	6,063		
			6,305	6,063

Operations (ER08)

Delivers park, forest, fish, wildlife, resource lands and environmental programs including resource conservation, enforcement of resource and environmental regulations, management of park and recreation areas and radio communications. It also provides operational support to regional program delivery.

Sub-Programs			Estimated 2003-04	Estimated 2002-03
Field Operations			22,186	21,991
Operational Support Services			5,746	5,853
Commercial Revolving Fund - Subsidy			5,483	5,400
- Net Expenditure (Recovery) (Statutory)			---	---
Resource Protection and Development Revolving Fund - Subsidy			---	---
- Net Expenditure (Recovery) (Statutory)			---	---
Expenditure by Type	**2003-04**	**2002-03**		
Salaries	20,238	19,660		
Supplier and Other Payments	13,177	13,584		
			33,415	33,244

Environment

Vote 26 - Continued

(in thousands of dollars)

Forest Ecosystems (ER09)

Develops and administers policies and programs to implement an ecosystem-based approach to managing forests. It also promotes environmental sustainability of the forest industry and mitigates the effect of natural disturbances that could affect the use of or access to forest resources.

	2003-04	2002-03	Estimated 2003-04	Estimated 2002-03
Sub-Programs				
Forest Programs			7,151	6,096
Reforestation			3,992	3,842
Insect and Disease Control			2,406	2,406
Expenditure by Type				
Salaries	3,636	3,684		
Supplier and Other Payments	9,913	8,660		
			13,549	12,344

Fire Management and Forest Protection (ER10)

Plans and delivers forest fire detection, pre-suppression and suppression programs and conducts public awareness and education programs. It also provides for recoverable costs incurred while assisting other jurisdictions with fire suppression.

	2003-04	2002-03	Estimated 2003-04	Estimated 2002-03
Sub-Programs				
Forest Fire Operations			35,885	35,185
Recoverable Fire Suppression Operations			1,400	1,400
Expenditure by Type				
Salaries	17,167	17,016		
Supplier and Other Payments	18,588	18,069		
Capital	1,530	1,500		
			37,285	36,585

Environmental Assessment (ER03)

Reviews and evaluates the environmental impacts of proposed developments to ensure projects are planned in an environmentally responsible manner, and that stakeholders and the public have an opportunity to express their environmental concerns and opinions.

	2003-04	2002-03	Estimated 2003-04	Estimated 2002-03
Expenditure by Type				
Salaries	781	695		
Supplier and Other Payments	181	178		
			962	873

Environment

Vote 26 - Continued

(in thousands of dollars)

Environmental Protection (ER11)

Provides environmental protection and upholds environmental standards by monitoring compliance with environmental regulations in various sectors concerning air and water quality, rehabilitation of polluted or disturbed lands, waste management, mining and milling operations and hazardous chemical and waste dangerous goods protection. It also provides funding for the operation of the Beverage Container Collection and Recycling System which is a province-wide system of depots that collects designated non-refillable beverage containers.

Sub-Programs			Estimated 2003-04	Estimated 2002-03
Environmental Protection			2,004	2,021
Support for Environmental Programs			234	234
Beverage Container Collection and Recycling System			9,860	9,335
Expenditure by Type	2003-04	2002-03		
Salaries	1,584	1,579		
Supplier and Other Payments	420	442		
Transfers for Public Services	10,094	9,569		
			12,098	11,590

Water Management and Protection (ER16)

Manages the Province's drinking water and wastewater regulatory program, which includes the development of legislation, regulations and standards. It provides inspection of water and wastewater facilities, compliance with and enforcement of water and wastewater regulations, and reports to the public on the state of provincial water and wastewater facilities. It also provides financial support to the Saskatchewan Watershed Authority that has a mandate to manage water supplies and protect source water quality.

Sub-Programs			Estimated 2003-04	Estimated 2002-03
Drinking Water Quality Section			2,525	2,929
Saskatchewan Watershed Authority - Operations			395	- - -[1]
Saskatchewan Watershed Authority - Water Control			4,805	- - -[1]
Saskatchewan Watershed Authority - Water Quality			1,646	- - -[1]
Expenditure by Type	2003-04	2002-03		
Salaries	1,967	1,868		
Supplier and Other Payments	558	1,061		
Transfers for Public Services	2,825	- - -		
Transfers for Public Services - Capital	4,021	- - -		
			9,371	2,929

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[1] For 2002-03, this activity was provided by the Saskatchewan Water Corporation.

Environment

Vote 26 - Continued

(in thousands of dollars)

Sustainable Land Management (ER15)

Balances economic, environmental and social benefits derived from Crown resource land by developing policies to manage resource lands and coordinating the planning and delivery of land use activities and disposition.

Expenditure by Type	2003-04	2002-03	**Estimated 2003-04**	**Estimated 2002-03**
Salaries	1,154	1,205		
Supplier and Other Payments	456	449		
			1,610	1,654

Fish and Wildlife (ER05)

Identifies, designates and manages ecologically important lands and waters as part of the provincial Representative Areas Network. It optimizes the recreational and economic benefits of fish and wildlife resources in the province and provides programs and financial assistance for wildlife conservation, habitat protection and enhancement.

Expenditure by Type	2003-04	2002-03	**Estimated 2003-04**	**Estimated 2002-03**
Salaries	2,249	2,443		
Supplier and Other Payments	2,191	2,561		
			4,440	5,004

Fish and Wildlife Development Fund (ER07)

Revenue for this Fund is received through a portion of the hunting, trapping, and angling licences sold in the province. Funds are used to secure ecologically important fish and wildlife habitat through land purchase, lease or conservation easements, for improvements to fish and wildlife resources through enhancement programs and to promote resource education and endangered species programming. Many of these activities are initiated through co-operative partnerships with various provincial conservation organizations.

Sub-Programs			**Estimated 2003-04**	**Estimated 2002-03**
Fish Development			1,545	1,345
Wildlife Development			1,855	1,715
Expenditure by Type	2003-04	2002-03		
Transfers for Public Services	3,400	3,060		
			3,400	3,060

Environment

Vote 26 - Continued

(in thousands of dollars)

Parks and Special Places (ER04)

Develops, manages and evaluates plans, policies and programs for land preservation in parks, protected areas and ecological reserves and quality recreational opportunities for park visitors. It provides maintenance and construction of Department facilities and technical support to the regional parks system. It also provides assistance for the operations of urban parks.

			Estimated 2003-04	**Estimated 2002-03**
Sub-Programs				
Park Programs			2,441	2,723
Regional Parks			75	75
Facilities Capital			2,273	2,228
Meewasin Valley Authority (Statutory)			740	740
Meewasin Valley Authority Supplementary			74	- - -
Wakamow Valley Authority (Statutory)			127	127
Wakamow Valley Authority Supplementary			12	- - -
Wascana Centre Authority (Statutory)			782	782
Wascana Centre Authority Supplementary			78	- - -
Wascana Centre Authority Maintenance			1,840	1,840
Swift Current Chinook Parkway			86	78
Expenditure by Type	2003-04	2002-03		
Salaries	1,896	2,124		
Supplier and Other Payments	545	599		
Capital	2,273	2,228		
Transfers for Public Services	3,814	3,642		
This subvote includes "Statutory" amounts. The amount "To Be Voted" is $6,879K.			**8,528**	8,593

Policy and Public Involvement (ER14)

Provides leadership and support for developing strategic direction in environmental and resource management policies and sustainable economic development through an ecosystem-based management approach incorporating public involvement, partnerships and consultation. It also coordinates Aboriginal resource management programming.

Expenditure by Type	2003-04	2002-03		
Salaries	1,188	1,395		
Supplier and Other Payments	619	551		
			1,807	1,946

SASKATCHEWAN

Executive Council

Vote 10

The mandate of the Department is to facilitate and communicate decisions of the Executive Council (Cabinet) by providing research, analysis and policy advice to Cabinet and Cabinet committees, coordinating policy development and government communications and managing Cabinet records. It also provides support to the Premier in his roles as Head of Government, Chair of Cabinet and Head of the political party with the mandate to govern.

Summary of Expenditure

(in thousands of dollars)

	Estimated 2003-04	Estimated 2002-03
Administration	**2,461**	2,487
Accommodation and Central Services	**960**	960
Premier's Office	**476**	476
Cabinet Secretariat and Cabinet Planning Unit	**1,339**	1,339
Communications Coordination and Media Services	**1,063**	1,064
House Business and Research	**420**	420
Members of the Executive Council	**690**	690
	7,409	7,436

FTE Staff Complement

Department	**83.0**	83.0
	83.0	83.0

Executive Council

Vote 10 - Continued

(in thousands of dollars)

Administration (EX01)

Provides executive direction, leadership and central administration, financial and human resource management and central information technology services to the Department.

Expenditure by Type	2003-04	2002-03	Estimated 2003-04	Estimated 2002-03
Salaries	1,894	1,920		
Supplier and Other Payments	567	567		
			2,461	2,487

Accommodation and Central Services (EX02)

Provides for payments to the Saskatchewan Property Management Corporation for office accommodation, mail services, records management and minor renovation services.

Expenditure by Type	2003-04	2002-03	Estimated 2003-04	Estimated 2002-03
Supplier and Other Payments	960	960		
			960	960

Premier's Office (EX07)

Provides administrative support to the Premier and Members of the Executive Council.

Expenditure by Type	2003-04	2002-03	Estimated 2003-04	Estimated 2002-03
Salaries	330	330		
Supplier and Other Payments	146	146		
			476	476

Cabinet Secretariat and Cabinet Planning Unit (EX04)

Maintains procedures for Cabinet to make policy decisions and monitors the implementation of those decisions. Cabinet Secretariat also maintains all Cabinet documents, Orders-in-Council and Regulations and provides support to the Legislative Instruments Committee. The Cabinet Planning Unit provides research, policy advice, analysis and support services to the Committee on Planning and Priorities and the Premier and Members of the Executive Council.

Sub-Programs	Estimated 2003-04	Estimated 2002-03
Cabinet Secretariat	377	377
Cabinet Planning Unit	962	962

Expenditure by Type	2003-04	2002-03	Estimated 2003-04	Estimated 2002-03
Salaries	1,202	1,202		
Supplier and Other Payments	137	137		
			1,339	1,339

Executive Council

Vote 10 - Continued

(in thousands of dollars)

	Estimated 2003-04	Estimated 2002-03

Communications Coordination and Media Services (EX03)

Communications Coordination provides strategic direction to the communications delivery system in government and communications counseling. It provides a fair and equitable process for contracting communications services and printing requirements. Media Services prepares and distributes news releases and provides assistance to departments, agencies and Crown corporations in the preparation of news releases. It also coordinates the day-to-day media relations for the Premier's Office and Members of the Executive Council.

Expenditure by Type	2003-04	2002-03		
Salaries	856	857		
Supplier and Other Payments	207	207		
			1,063	1,064

House Business and Research (EX08)

Coordinates and organizes the Government's business in the Legislative Assembly and provides research support services for the Premier and Members of the Executive Council.

Expenditure by Type	2003-04	2002-03		
Salaries	352	352		
Supplier and Other Payments	68	68		
			420	420

Members of the Executive Council (EX06)

Provides for the payment of salaries to Members of the Legislative Assembly in their capacities as Premier, Deputy Premier and Members of the Executive Council.

Expenditure by Type	2003-04	2002-03		
Salaries	690	690		
Amounts in this subvote are "Statutory".			**690**	690

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SASKATCHEWAN

Finance

Vote 18

The mandate of the Department is to provide options and advice to Treasury Board and Cabinet on managing and controlling the finances of the Province. It administers and collects Provincial taxes and it supports the Government in being accountable to the Legislature and the public in the use of public funds.

Summary of Expenditure

(in thousands of dollars)

	Estimated 2003-04	Estimated 2002-03
Administration	**3,417**	3,358
Accommodation and Central Services	**2,246**	2,246
Treasury and Debt Management	**2,593**	2,161
Provincial Comptroller	**11,723**	11,438
Budget Analysis	**4,336**	4,206
Revenue	**14,772**	14,602
Personnel Policy Secretariat	**307**	387
Miscellaneous Payments	**95**	95
Finance Operations	**39,489**	38,493
Public Service Pensions and Benefits	**200,174**	188,713
	239,663	227,206

FTE Staff Complement

Department	**357.0**	355.0
Revolving Fund	**72.0**	72.0
	429.0	427.0

For comparative purposes, figures shown for 2002-03 have been restated to be consistent with the presentation of the 2003-04 Estimates. The Restatement Schedule, provided in the Supplementary Information section, presents an itemized reconciliation of expenditures and staff complements.

Finance

Vote 18 - Continued

(in thousands of dollars)

Administration (FI01)

Provides executive direction and the management of communications, human resources, financial services, procurement, information technology, security and facilities for internal operations and client agencies.

Expenditure by Type	2003-04	2002-03	**Estimated 2003-04**	**Estimated 2002-03**
Salaries	2,312	2,223		
Supplier and Other Payments	1,105	1,135		
			3,417	3,358

Accommodation and Central Services (FI02)

Provides for payments to the Saskatchewan Property Management Corporation for office accommodation, mail services, records management and minor renovation services.

Expenditure by Type	2003-04	2002-03	**Estimated 2003-04**	**Estimated 2002-03**
Supplier and Other Payments	2,246	2,246		
			2,246	2,246

Treasury and Debt Management (FI04)

Arranges financing requirements of the Government, Crown corporations and other agencies. It manages the provincial debt and provides an investment management service for various funds administered by the Government, Crown corporations and other agencies. It also manages the cash position of the General Revenue Fund.

Expenditure by Type	2003-04	2002-03	**Estimated 2003-04**	**Estimated 2002-03**
Salaries	1,484	1,349		
Supplier and Other Payments	1,109	812		
			2,593	2,161

Provincial Comptroller (FI03)

Assists the Legislature and the Government in controlling and accounting for the receipt and disposition of public money. It develops and maintains the government-wide revenue and expenditure system and develops government financial management and accounting policies and procedures. It also prepares and publishes financial accountability reports, including the Public Accounts.

Expenditure by Type	2003-04	2002-03	**Estimated 2003-04**	**Estimated 2002-03**
Salaries	3,846	3,736		
Supplier and Other Payments	7,877	7,702		
			11,723	11,438

Budget Analysis (FI06)

Supports decision making through the provision of information, policy analysis and advice to the Minister of Finance, Treasury Board, Cabinet and departments on revenue, expenditure, economic and social issues, and disseminates financial, economic and social information. It also coordinates the development and implementation of enhanced planning and reporting practices across government.

Expenditure by Type	2003-04	2002-03	**Estimated 2003-04**	**Estimated 2002-03**
Salaries	3,520	3,385		
Supplier and Other Payments	816	821		
			4,336	4,206

Revenue (FI05)

Administers Provincial tax and refund programs. It collects revenue, conducts audits, issues tax refunds and provides information related to tax and refund programs. It also provides for payments to the Canada Customs and Revenue Agency (CCRA) for administration of provincial income tax, and to Saskatchewan Government Insurance for the administration of the mandatory Driver Licence Photo Identification Program.

Sub-Programs			**Estimated 2003-04**	**Estimated 2002-03**
Revenue Division			11,322	10,656
Allowance for Doubtful Accounts			1,200	1,400
CCRA Income Tax Administration			950	1,246
Driver Licence Photo Identification Program			1,300	1,300
Expenditure by Type	2003-04	2002-03		
Salaries	8,919	8,644		
Supplier and Other Payments	5,853	5,958		
			14,772	14,602

Personnel Policy Secretariat (FI10)

Provides support and advice to the Cabinet Committee on Public Sector Compensation, client employers and government departments with respect to the management of collective bargaining and compensation activities. It also provides general human resource policy initiatives in the provincial public sector.

Expenditure by Type	2003-04	2002-03	**Estimated 2003-04**	**Estimated 2002-03**
Salaries	235	315		
Supplier and Other Payments	72	72		
			307	387

Finance

Vote 18 - Continued

(in thousands of dollars)

Miscellaneous Payments (FI08)

Provides for miscellaneous payments and unforeseen expenditures.

Sub-Programs	Estimated 2003-04	Estimated 2002-03
Bonding of Public Officials	20	20
Unforeseen and Unprovided For	50	50
Implementation of Guarantees (Statutory)	25	25

Expenditure by Type	2003-04	2002-03
Supplier and Other Payments	95	95

	Estimated 2003-04	Estimated 2002-03
This subvote includes "Statutory" amounts. The amount "To Be Voted" is $70K.	**95**	95

Pensions and Benefits (FI09)

Provides for the employer's contributions to government employees', Judges' and Members of the Legislative Assembly (MLA) pensions and benefits plans. It supports the Judges' Superannuation Fund and provides for pension allowances for retired MLAs and members of the Public Service Superannuation Plan (PSSP). It also administers the PSSP.

Sub-Programs	Estimated 2003-04	Estimated 2002-03
Public Service Superannuation Plan (Statutory)	100,245	93,435
Members of the Legislative Assembly Superannuation Plan (Statutory)	- - -	3,008
Members of the Legislative Assembly - Pensions and Benefits (Statutory)	3,214	- - -
Judges' Superannuation Plan (Statutory)	1,871	1,711
Municipal Employees' Pension Plan	- - -	4
Public Employees' Pension Plan	31,540	29,616
Canada Pension Plan - Employer's Contribution	21,620	20,003
Employment Insurance - Employer's Contribution	12,168	12,579
Workers' Compensation - Employer's Assessment	7,207	6,032
Employees' Benefits - Employer's Contribution	20,029	20,852
Services to Public Service Superannuation Plan Members	1,046	1,223
Public Employees' Benefits Agency Revolving Fund - Subsidy	- - -	- - -
- Net Expenditure (Recovery) (Statutory)	1,234	250

Expenditure by Type	2003-04	2002-03
Supplier and Other Payments	2,280	1,473
Pensions and Benefits	197,894	187,240

	Estimated 2003-04	Estimated 2002-03
This subvote includes "Statutory" amounts. The amount "To Be Voted" is $93,610K.	**200,174**	188,713

SASKATCHEWAN

Finance - Servicing Government Debt

Vote 12

This Vote provides for costs associated with the Province's debt incurred for general government purposes. The costs include interest, foreign exchange gains and losses, discounts, premiums, fees, commissions and other debt-related costs.

Summary of Expenditure

(in thousands of dollars)

	Estimated 2003-04	**Estimated 2002-03**
Debt Servicing	**650,000**	633,000
	650,000	633,000

Finance - Servicing Government Debt

Vote 12 - Continued

(in thousands of dollars)

Debt Servicing (FD01)

Provides for interest costs, gains or losses resulting from a change in the value of the Canadian dollar associated with debt that is denominated in foreign currencies, premiums, discounts, commissions and other costs, expenses and charges related to the Province's debt incurred for government purposes.

			Estimated 2003-04	**Estimated 2002-03**
Sub-Programs				
Interest on Government Debt (Statutory)			631,471	607,500
Foreign Currency Adjustment (Statutory)			10,729	18,688
Fees and Commissions (Statutory)			7,800	6,812
Expenditure by Type	2003-04	2002-03		
Debt Servicing	650,000	633,000		
Amounts in this subvote are "Statutory".			**650,000**	633,000

SASKATCHEWAN

Government Relations and Aboriginal Affairs

Vote 30

The mandate of the Department is to promote Saskatchewan's interests through management of the Province's relations with other governments, in Canada and abroad, and to work with Aboriginal peoples and their organizations to advance our common interests. The Department works in partnership with communities to support local governance, provide financial and technical support and develop legislation, regulations and other policies to meet the changing needs of municipal governments. The Department also coordinates and manages matters related to Government House, French-language services, official protocol, provincial honours, and provides administrative services to the Office of the Lieutenant Governor.

Summary of Expenditure

(in thousands of dollars)

	Estimated 2003-04	**Estimated 2002-03**
Administration	**3,150**	2,775
Accommodation and Central Services	**2,120**	2,801
Intergovernmental Relations	**3,546**	3,335
Aboriginal Affairs	**56,122**	50,373
Municipal Financial Assistance	**117,878**	107,878
Municipal Relations	**4,873**	4,067
Provincial Secretary	**1,582**	1,305
Saskatchewan Municipal Board	**1,075**	1,066
	190,346	173,600

FTE Staff Complement

Department	**205.0**	200.5
	205.0	200.5

Government Relations and Aboriginal Affairs

Vote 30 - Continued

(in thousands of dollars)

Administration (GR01)

Provides executive direction, leadership and central administration, financial and human resource management, communications and public relations and central information technology services to the Department.

Expenditure by Type	2003-04	2002-03	**Estimated 2003-04**	**Estimated 2002-03**
Salaries	2,439	2,194		
Supplier and Other Payments	711	581		
			3,150	2,775

Accommodation and Central Services (GR02)

Provides for payments to the Saskatchewan Property Management Corporation for office accommodation, mail services, records management and minor renovation services.

Expenditure by Type	2003-04	2002-03	**Estimated 2003-04**	**Estimated 2002-03**
Supplier and Other Payments	2,120	2,801		
			2,120	2,801

Intergovernmental Relations (GR04)

Supports the Minister and the Premier at all Canadian intergovernmental and international meetings. It supports the development, coordination and implementation of the Province's intergovernmental activities and policies and is directly responsible for policies regarding trade, immigration, and constitutional and international relations. It also coordinates and manages matters relating to French-language services.

Sub-Programs	**Estimated 2003-04**	**Estimated 2002-03**
Federal-Provincial Relations	559	548
International Relations	895	841
Constitutional Relations	308	297
Trade Policy	523	450
Immigration	944	885
Office of French-Language Coordination	317	314

Expenditure by Type	2003-04	2002-03	**Estimated 2003-04**	**Estimated 2002-03**
Salaries	2,337	2,235		
Supplier and Other Payments	688	579		
Transfers for Public Services	521	521		
			3,546	3,335

Government Relations and Aboriginal Affairs

Vote 30 - Continued

(in thousands of dollars)

Aboriginal Affairs (GR05)

Develops and coordinates government policies with respect to First Nations and Metis peoples. It manages and provides funding for any provincial obligations that exist pursuant to Treaty Land Entitlement Agreements. It provides payments related to the Province's financial obligations pursuant to the First Nations gaming agreements. It also supports special initiatives with Aboriginal organizations and promotes and facilitates Aboriginal employment opportunities across the public and private sectors.

			Estimated 2003-04	Estimated 2002-03
Sub-Programs				
Policy and Coordination			1,922	1,938
Support for Aboriginal Organizations and Issues			1,210	1,035
Treaty Land Entitlements			22,286	21,186
Metis Development Fund			2,000	2,000
First Nations Gaming Agreements			28,704	24,214
Expenditure by Type	2003-04	2002-03		
Salaries	1,421	1,437		
Supplier and Other Payments	501	501		
Transfers for Public Services	31,914	27,249		
Transfers to Individuals	22,286	21,186		
			56,122	50,373

Municipal Financial Assistance (GR07)

Provides financial assistance in support of municipal governance, infrastructure and services. Assistance is also provided to related authorities and agencies for the management of property assessment.

			Estimated 2003-04	Estimated 2002-03
Sub-Programs				
Urban Revenue Sharing			36,714	31,822
Rural Revenue Sharing			32,356	28,045
Northern Revenue Sharing			5,980	5,183
Canada-Saskatchewan Infrastructure Program			21,558	21,558
Transit Assistance for the Disabled			2,650	2,650
Grants-in-Lieu of Property Taxes			12,800	12,800
Saskatchewan Assessment Management Agency (Statutory)			4,000	4,000
Saskatchewan Assessment Management Agency Supplementary			1,820	1,820
Expenditure by Type	2003-04	2002-03		
Transfers for Public Services	87,511	77,386		
Transfers for Public Services - Capital	30,367	30,492		
This subvote includes "Statutory" amounts. The amount "To Be Voted" is $113,878K.			**117,878**	107,878

Government Relations and Aboriginal Affairs

Vote 30 - Continued

(in thousands of dollars)

Municipal Relations (GR08)

Develops the legislative and policy framework for the operation of the provincial system of municipal government. It provides advisory and other services to municipal organizations, and administers financial assistance programs in support of municipalities.

Expenditure by Type	2003-04	2002-03	**Estimated 2003-04**	**Estimated 2002-03**
Salaries	3,902	3,024		
Supplier and Other Payments	851	923		
Transfers for Public Services	120	120		
			4,873[1]	4,067

Provincial Secretary (GR03)

Coordinates and manages matters relating to official protocol and Government House. It also provides administrative services to the Office of the Lieutenant Governor.

Sub-Programs			**Estimated 2003-04**	**Estimated 2002-03**
Lieutenant Governor's Office			400	390
Office of Protocol and Honours			714	454
Government House			468	461
Expenditure by Type	2003-04	2002-03		
Salaries	955	831		
Supplier and Other Payments	627	474		
			1,582	1,305

Saskatchewan Municipal Board (GR06)

Oversees the financial credibility of municipalities, and hears and determines appeals respecting planning, subdivision, property assessment, fire prevention orders, municipal boundaries and property maintenance. It approves municipal capital debt financing and local improvement initiatives. It also functions as the Board of Revenue Commissioners to hear and determine appeals on taxes and monies owed to the Crown where statutes permit and to adjust debts due to the Crown.

Sub-Programs			**Estimated 2003-04**	**Estimated 2002-03**
Administration - Local Government Committee			693	674
Planning Appeals Committee			85	77
Assessment Appeals Committee			297	315
Expenditure by Type	2003-04	2002-03		
Salaries	890	872		
Supplier and Other Payments	185	194		
			1,075	1,066

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[1] Pursuant to *The Government Organization Act*, the department was reorganized in 2002-03. The expenditure allocation based on the reorganization requires an adjustment of $616K to reflect the required funding level for this program. Accordingly, the expenditure increase for this program is $190K in 2003-04.

SASKATCHEWAN

Health

Vote 32

The mandate of the Department is to support Saskatchewan people to achieve their best possible health and well-being. The Department, in a variety of partnerships, carries out this mandate by establishing policy direction, setting and monitoring standards, providing funding, supporting regional health authorities and ensuring the provision of essential and appropriate services to Saskatchewan residents.

Summary of Expenditure

(in thousands of dollars)

	Estimated 2003-04	Estimated 2002-03
Administration	**6,381**	6,391
Accommodation and Central Services	**4,823**	4,702
Provincial Health Services	**111,997**	104,349
Medical Services and Medical Education Programs	**473,279**	450,556
Drug Plan and Extended Benefits	**200,208**	167,279
Early Childhood Development	**6,669**	4,108
Regional Health Services	**1,723,437**	1,605,031
	2,526,794	2,342,416

FTE Staff Complement

Department	**567.0**	563.5
	567.0	563.5

For comparative purposes, figures shown for 2002-03 have been restated to be consistent with the presentation of the 2003-04 Estimates. The Restatement Schedule, provided in the Supplementary Information section, presents an itemized reconciliation of expenditures and staff complements.

Health

Vote 32 - Continued

(in thousands of dollars)

Administration (HE01)

Provides executive direction, leadership and central administration, financial and human resource management, policy and planning and communications services to the Department.

Expenditure by Type	2003-04	2002-03	**Estimated 2003-04**	**Estimated 2002-03**
Salaries	4,664	4,667		
Supplier and Other Payments	1,717	1,724		
			6,381	6,391

Accommodation and Central Services (HE02)

Provides for payments to the Saskatchewan Property Management Corporation for office accommodation, mail services, records management and minor renovation services.

Expenditure by Type	2003-04	2002-03	**Estimated 2003-04**	**Estimated 2002-03**
Supplier and Other Payments	4,823	4,702		
			4,823	4,702

Provincial Health Services (HE04)

Provides provincially-delivered health services and support in defining and implementing the framework for the delivery of health services, which includes information technology services, vital statistics and provincial health registration. It also funds related health activities and organizations.

Sub-Programs			**Estimated 2003-04**	**Estimated 2002-03**
Canadian Blood Services			33,679	32,266
Provincial Targeted Programs and Services			26,838	24,465
Provincial Laboratory			10,847	10,322
Health Research			5,933	5,933
Health Quality Council			5,000	3,000
Immunizations			5,386	5,194
Saskatchewan Health Information Network			12,100	11,100
Provincial Programs Support			12,214	12,069
Expenditure by Type	2003-04	2002-03		
Salaries	12,105	10,995		
Supplier and Other Payments	16,342	16,590		
Transfers for Public Services	83,550	76,764		
			111,997	104,349

Health

Vote 32 - Continued

(in thousands of dollars)

Medical Services and Medical Education Programs (HE06)

Provides coverage for medical services, clinical education and specified chiropractic, optometric and dental health costs. It also provides for insured out-of-province medical and hospital costs incurred by Saskatchewan residents.

			Estimated 2003-04	Estimated 2002-03
Sub-Programs				
Medical Services - Fee-for-Service			308,570	296,066
Medical Services - Non-Fee-for-Service			65,395	62,462
Medical Education System			23,434	21,947
Chiropractic Services			8,267	7,949
Optometric Services			3,529	3,410
Dental Services			1,513	1,386
Out-of-Province			58,570	53,570
Program Support			4,001	3,766
Expenditure by Type	2003-04	2002-03		
Salaries	3,385	3,281		
Supplier and Other Payments	616	485		
Transfers for Public Services	469,278	446,790		
			473,279	450,556

Drug Plan and Extended Benefits (HE08)

Provides subsidies and additional support for people with low incomes, high drug costs and those with special needs for approved prescription drugs. It funds supplementary health benefits for low-income Saskatchewan residents and funds independent living-aids including oxygen, prosthetic and other devices. It also provides an assistance package for persons infected with the Human Immunodeficiency Virus through the Canadian blood system.

			Estimated 2003-04	Estimated 2002-03
Sub-Programs				
Saskatchewan Prescription Drug Plan			154,927	120,701
Saskatchewan Aids to Independent Living			23,567	24,441
Supplementary Health Program			14,215	14,318
Family Health Benefits			4,667	4,921
Multi-Provincial Human Immunodeficiency Virus Assistance			244	334
Program Support			2,588	2,564
Expenditure by Type	2003-04	2002-03		
Salaries	2,282	2,258		
Supplier and Other Payments	306	306		
Transfers for Public Services	23,567	24,441		
Transfers to Individuals	174,053	140,274		
			200,208	167,279

Health

Vote 32 - Continued

(in thousands of dollars)

Early Childhood Development (HE10)

Provides for a component of the Province's Early Childhood Development strategy. This component provides home visiting and professional support to families who face challenges providing an environment for supportive childhood development.

Expenditure by Type	2003-04	2002-03
Transfers for Public Services	6,669	4,108

	Estimated 2003-04	Estimated 2002-03
	6,669	4,108

Regional Health Services (HE03)

Provides funding and support to regional health authorities and the Saskatchewan Cancer Agency for the delivery of health services. It also provides for medical equipment and the provincial portion of construction and renovation of health facilities.

Sub-Programs	Estimated 2003-04	Estimated 2002-03
Regional Health Authorities Base Operating Funding		
- Sun Country Regional Health Authority	75,559	71,707
- Five Hills Regional Health Authority	75,061	71,031
- Cypress Regional Health Authority	62,424	59,072
- Regina Qu'Appelle Regional Health Authority	448,609	422,241
- Sunrise Regional Health Authority	104,611	98,987
- Saskatoon Regional Health Authority	489,782	461,385
- Heartland Regional Health Authority	50,660	48,086
- Kelsey Trail Regional Health Authority	58,571	55,575
- Prince Albert Parkland Regional Health Authority	94,877	89,777
- Prairie North Regional Health Authority	96,566	91,353
- Mamawetan Churchill River Regional Health Authority	12,323	11,640
- Keewatin Yatthe Regional Health Authority	14,652	13,837
- Athabasca Basin Authority	2,980	2,814
Saskatchewan Cancer Agency	48,076	44,243
Facilities - Capital	27,085	24,085
Equipment - Capital	19,000	10,000
Regional Targeted Programs and Services	27,579	14,499
Regional Programs Support	15,022	14,699

Expenditure by Type	2003-04	2002-03
Salaries	11,417	11,098
Supplier and Other Payments	11,651	11,623
Transfers for Public Services	1,654,284	1,548,225
Transfers for Public Services - Capital	46,085	34,085

	Estimated 2003-04	Estimated 2002-03
	1,723,437	1,605,031

SASKATCHEWAN

Highways and Transportation

Vote 16

The mandate of the Department is to optimize transportation's contribution to the social and economic development of Saskatchewan by operating, preserving, enhancing and guiding the development of the provincial transportation system.

Summary of Expenditure

(in thousands of dollars)

	Estimated 2003-04	Estimated 2002-03
Administration	**4,433**	4,433
Accommodation and Central Services	**8,627**	9,290
Preservation of Transportation System	**135,683**	132,937
Operation of Transportation System	**59,273**	59,190
Construction of Transportation System	**84,777**	83,714
Transportation Policy	**1,967**	1,967
Airports	**1,432**	1,369
	296,192	292,900

FTE Staff Complement

Department	**1,351.7**	1,353.8
Revolving Fund	**117.2**	117.2
	1,468.9	1,471.0

Highways and Transportation

Vote 16 - Continued

(in thousands of dollars)

			Estimated 2003-04	Estimated 2002-03

Administration (HI01)

Provides executive direction, leadership and central administration, financial and human resource management, communications and public relations, central information technology services and geographical information services to the Department.

Expenditure by Type	2003-04	2002-03	Estimated 2003-04	Estimated 2002-03
Salaries	3,622	3,551		
Supplier and Other Payments	811	882		
			4,433	4,433

Accommodation and Central Services (HI02)

Provides for payments to the Saskatchewan Property Management Corporation for office and weigh scale accommodations, equipment and materials storage, mail services, records management, minor renovation services and major facility capital projects.

Expenditure by Type	2003-04	2002-03	Estimated 2003-04	Estimated 2002-03
Supplier and Other Payments	7,822	7,590		
Capital	805	1,700		
			8,627	9,290

Preservation of Transportation System (HI04)

Provides preventative maintenance and structural restoration for provincial highways and bridges by utilizing in-house and contracted resources. It provides delivery, planning, engineering and management of the preservation program and support for area transportation planning on a regional basis. It also provides for partnership projects that facilitate traffic management on the provincial transportation system.

Sub-Programs			Estimated 2003-04	Estimated 2002-03
Surface Preservation			121,629	117,883
Regional Services			6,554	6,554
Strategic Rural Roads Partnership Program			5,500	6,500
Highways Revolving Fund - Subsidy			- - -	- - -
- Net Expenditure (Recovery) (Statutory)			2,000	2,000
Expenditure by Type	2003-04	2002-03		
Salaries	21,232	20,251		
Supplier and Other Payments	60,306	64,013		
Capital	54,145	48,673		
This subvote includes "Statutory" amounts. The amount "To Be Voted" is $133,683K.			**135,683**	132,937

Highways and Transportation

Vote 16 - Continued

(in thousands of dollars)

Operation of Transportation System (HI10)

Provides for the safe access and operation of the transportation system through the delivery of a range of services including pavement marking, signing, lighting, winter snow and ice control, ferry operations and compliance with transportation laws. It also provides related operational services such as property acquisition and management, traffic engineering, trucking programs, technical advice to short line railways and road engineering services to municipalities for designated rural roads.

			Estimated 2003-04	Estimated 2002-03
Sub-Programs				
Winter Maintenance			18,240	18,542
Road Safety and Traffic Guidance			15,728	15,754
Operational Services			17,204	17,815
Transport Compliance			4,894	4,468
Ferry Services			3,207	2,611
Expenditure by Type	2003-04	2002-03		
Salaries	22,044	21,923		
Supplier and Other Payments	36,824	37,167		
Capital	405	100		
			59,273	59,190

Construction of Transportation System (HI03)

Provides for new construction or reconstruction of provincial highways and bridges by utilizing in-house and contracted resources. It also provides for minor local improvements to the highway system to improve the level of safety.

			Estimated 2003-04	Estimated 2002-03
Sub-Programs				
Highways and Bridges			79,326	78,263
Engineering Services			5,451	5,451
Expenditure by Type	2003-04	2002-03		
Salaries	4,796	4,796		
Supplier and Other Payments	3,311	3,411		
Capital	76,670	75,507		
			84,777	83,714

Highways and Transportation

Vote 16 - Continued

(in thousands of dollars)

Transportation Policy (HI06)

Provides for transportation policy and program development including the grain handling system and area transportation planning. It also provides for improvements to the efficiency of Saskatchewan's transportation system by pursuing lower transportation, handling and storage costs for agriculture and other industries, and develops new methods for the safe movement of goods.

Expenditure by Type	2003-04	2002-03	**Estimated 2003-04**	**Estimated 2002-03**
Salaries	1,573	1,516		
Supplier and Other Payments	394	451		
			1,967	1,967

Airports (HI11)

Provides for upgrades, structural restoration and preventative maintenance of provincially-owned and operated airports.

Sub-Programs			**Estimated 2003-04**	**Estimated 2002-03**
Maintenance and Operations			1,240	1,179
Airport Capital			192	190
Expenditure by Type	2003-04	2002-03		
Salaries	27	26		
Supplier and Other Payments	1,213	1,153		
Capital	192	190		
			1,432	1,369

SASKATCHEWAN

Industry and Resources

Vote 23

The mandate of the Department is to achieve full and responsible development of Saskatchewan's energy, mineral and forestry resources, to work with businesses and co-operatives to expand the Saskatchewan economy by promoting, coordinating and implementing policies, strategies and programs that encourage sustainable economic growth and to optimize revenues to fund government programs and services.

Summary of Expenditure

(in thousands of dollars)

	Estimated 2003-04	Estimated 2002-03
Administration	**3,683**	3,736
Accommodation and Central Services	**3,745**	3,775
Investment Programs	**28,645**	25,445
Industry Development	**9,227**	6,689
Mineral Revenues	**2,211**	2,211
Petroleum and Natural Gas	**5,230**	5,030
Exploration and Geological Services	**4,730**	4,231
Resource and Economic Policy	**2,502**	2,502
Co-operatives	**750**	750
Tourism Saskatchewan	**7,165**	6,915
Saskatchewan Trade and Export Partnership Inc	**2,441**	2,091
Saskatchewan Opportunities Corporation	**7,212**	5,926
	77,541	69,301

FTE Staff Complement

Department	**386.8**	377.8
	386.8	377.8

For comparative purposes, figures shown for 2002-03 have been restated to be consistent with the presentation of the 2003-04 Estimates. The Restatement Schedule, provided in the Supplementary Information section, presents an itemized reconciliation of expenditures and staff complements.

Industry and Resources

Vote 23 - Continued

(in thousands of dollars)

Administration (IR01)

Provides executive direction, leadership and central administration, financial and human resource management and central information technology services to the Department.

Expenditure by Type	2003-04	2002-03	**Estimated 2003-04**	**Estimated 2002-03**
Salaries	2,336	2,217		
Supplier and Other Payments	1,347	1,519		
			3,683	3,736

Accommodation and Central Services (IR02)

Provides for payments to the Saskatchewan Property Management Corporation for office accommodation, mail services, records management and minor renovation services.

Expenditure by Type	2003-04	2002-03	**Estimated 2003-04**	**Estimated 2002-03**
Supplier and Other Payments	3,745	3,775		
			3,745	3,775

Investment Programs (IR07)

Provides financial assistance to businesses, business organizations, regionally-based economic development organizations, and research institutions to encourage economic growth in key sectors of the economy. It also delivers federal-provincial economic initiatives.

Sub-Programs	**Estimated 2003-04**	**Estimated 2002-03**
Economic Partnership Agreements	6,858	5,306
Innovation and Science Fund	8,000	8,500
Regional Economic Development Authorities and Organizations	2,700	2,800
Petroleum Research Initiative	1,000	1,000
Small Business Loans Associations	920	1,070
Strategic Investment Fund	2,303	2,942
Technology Commercialization	1,000	2,950
Mineral Exploration Incentives	1,600	- - -
Energy Sector Initiatives	904	877
Ethanol Fuel Tax Rebate	3,360	- - -

Expenditure by Type	2003-04	2002-03	**Estimated 2003-04**	**Estimated 2002-03**
Supplier and Other Payments	904	877		
Transfers for Public Services	26,821	23,498		
Transfers to Individuals	920	1,070		
			28,645	25,445

Industry and Resources

Vote 23 - Continued

(in thousands of dollars)

Industry Development (IR03)

Develops and implements policies, programs and services that promote development of the small business sector and provides technical assistance to support and sustain regionally and sectorally-based economic development activities. It administers financial programs that encourage economic growth through loans and multi-year investments in key sectors of the economy. It also provides information and promotional support to assist business and to encourage economic growth and job creation.

			Estimated 2003-04	Estimated 2002-03
Sub-Programs				
Regional Development			1,973	1,708
Special Projects and Investment Services			1,403	1,487
Forestry Development			240	234
Business Development			2,153	1,742
Marketing and Corporate Affairs			3,458	1,518
Expenditure by Type	2003-04	2002-03		
Salaries	5,457	4,951		
Supplier and Other Payments	3,770	1,738		
			9,227	6,689

Mineral Revenues (IR04)

Assesses, collects and audits resource revenue from the oil, gas and mining industries. It collects mineral rights taxes, administers Crown-owned mineral lands and acts as Trustee to holders of mineral trust certificates. It also implements the mineral provisions of Treaty Land Entitlement and other Aboriginal land agreements and provides land policy support to provincial initiatives affecting mineral lands of the Province.

Expenditure by Type	2003-04	2002-03	Estimated 2003-04	Estimated 2002-03
Salaries	1,949	1,962		
Supplier and Other Payments	211	197		
Transfers to Individuals	51	52		
			2,211	2,211

Petroleum and Natural Gas (IR05)

Develops and administers tax structures to optimize revenues from the oil and gas industry, promotes continued resource development and administers Crown oil and gas rights. It regulates the industry by establishing and enforcing conservation and environmental standards. It also collects, analyzes and distributes production and sales statistics and information on oil and gas reserves to assist in revenue collection and resource management.

Expenditure by Type	2003-04	2002-03	Estimated 2003-04	Estimated 2002-03
Salaries	4,663	4,423		
Supplier and Other Payments	567	607		
			5,230	5,030

Industry and Resources

Vote 23 - Continued

(in thousands of dollars)

Exploration and Geological Services (IR16)

Promotes resource exploration and identifies resource management opportunities to develop the mining industry in the Province by collecting, analyzing and distributing geoscientific data and undertaking research projects. It also administers the disposition (leasing) of Crown minerals.

Expenditure by Type	2003-04	2002-03	Estimated 2003-04	Estimated 2002-03
Salaries	3,828	3,744		
Supplier and Other Payments	902	487		
			4,730	4,231

Resource and Economic Policy (IR06)

Conducts economic research and identifies, analyzes and develops policies to encourage economic growth, address climate change and promote energy conservation and resource development. It designs and maintains tax structures for coal, industrial and metallic minerals to optimize revenues. It also works with federal and other governments on policy and program issues.

Expenditure by Type	2003-04	2002-03	Estimated 2003-04	Estimated 2002-03
Salaries	2,254	2,235		
Supplier and Other Payments	248	267		
			2,502	2,502

Co-operatives (IR08)

Develops and implements policies, programs and services that support and promote the development of co-operatives.

Expenditure by Type	2003-04	2002-03	Estimated 2003-04	Estimated 2002-03
Salaries	505	425		
Supplier and Other Payments	245	325		
			750	750

Tourism Saskatchewan (IR09)

Provides a transfer payment to Tourism Saskatchewan that delivers services related to marketing, advertising, travel counseling, industry education and tourism promotional packaging to support the development of the Saskatchewan tourism industry.

Expenditure by Type	2003-04	2002-03	Estimated 2003-04	Estimated 2002-03
Transfers for Public Services	7,165	6,915		
			7,165	6,915

Industry and Resources

Vote 23 - Continued

(in thousands of dollars)

Saskatchewan Trade and Export Partnership Inc. (IR10)

Provides a transfer payment to Saskatchewan Trade and Export Partnership Inc. to support the international and domestic marketing activities of its members and clients for the benefit of Saskatchewan through an industry-government partnership.

	2003-04	2002-03	Estimated 2003-04	Estimated 2002-03
Expenditure by Type				
Transfers for Public Services	2,441	2,091		
			2,441	2,091

Saskatchewan Opportunities Corporation (IR11)

Provides a transfer payment to the Saskatchewan Opportunities Corporation to support the operations of the Corporation's Research Parks.

	2003-04	2002-03	Estimated 2003-04	Estimated 2002-03
Sub-Programs				
Investment Division			---	689
Research Parks Division			7,212	4,237
Investment Loan Loss Contribution			---	1,000
Expenditure by Type				
Transfers for Public Services	7,212	5,926		
			7,212	5,926

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SASKATCHEWAN

Information Technology Office

Vote 74

The mandate of the Office is to coordinate and implement a uniform and integrated approach to information technology and information management, including service delivery and data security, throughout all government departments and other public agencies.

Summary of Expenditure

(in thousands of dollars)

	Estimated 2003-04	**Estimated 2002-03**
Administration	**510**	510
Accommodation and Central Services	**155**	164
Information Management and Technology Initiatives	**4,700**	4,783
	5,365	5,457

FTE Staff Complement

Department	**18.0**	19.0
	18.0	19.0

For comparative purposes, figures shown for 2002-03 have been restated to be consistent with the presentation of the 2003-04 Estimates. The Restatement Schedule, provided in the Supplementary Information section, presents an itemized reconciliation of expenditures and staff complements.

Information Technology Office

Vote 74 - Continued

(in thousands of dollars)

Administration (IT01)

Provides executive direction, leadership and central administration, and financial and human resource management to the Office.

Expenditure by Type	2003-04	2002-03	Estimated 2003-04	Estimated 2002-03
Salaries	354	354		
Supplier and Other Payments	156	156		
			510	510

Accommodation and Central Services (IT02)

Provides for payments to the Saskatchewan Property Management Corporation for office accommodation, mail services, records management and minor renovation services.

Expenditure by Type	2003-04	2002-03	Estimated 2003-04	Estimated 2002-03
Supplier and Other Payments	155	164		
			155	164

Information Management and Technology Initiatives (IT03)

Provides information technology and information management services to support government operations and coordinates the delivery of government on-line services.

Sub-Programs			Estimated 2003-04	Estimated 2002-03
Information Technology Initiatives			1,686	1,648
Government On-Line			3,014	3,135
Expenditure by Type	2003-04	2002-03		
Salaries	1,029	812		
Supplier and Other Payments	3,671	3,971		
			4,700	4,783

SASKATCHEWAN

Justice

Vote 3

The mandate of the Department is to provide legal services and justice policy to ensure government protects the legal rights of citizens and promotes social and economic order. The Department provides support for the court system, prosecutorial services, civil law services, counsel to government, provincial policing services through the Royal Canadian Mounted Police and marketplace regulation.

Summary of Expenditure

(in thousands of dollars)

	Estimated 2003-04	Estimated 2002-03
Administration	**4,299**	4,314
Accommodation and Central Services	**12,284**	11,984
Legal Services	**17,889**	17,273
Courts and Civil Justice	**35,201**	33,951
Community Justice	**97,416**	94,229
Marketplace Regulation	**4,868**	5,299
Boards and Commissions	**18,990**	17,235
	190,947	184,285

FTE Staff Complement

Department	**847.3**	840.0
Revolving Fund	**9.0**	9.0
	856.3	849.0

For comparative purposes, figures shown for 2002-03 have been restated to be consistent with the presentation of the 2003-04 Estimates. The Restatement Schedule, provided in the Supplementary Information section, presents an itemized reconciliation of expenditures and staff complements.

Justice

Vote 3 - Continued

(in thousands of dollars)

			Estimated 2003-04	Estimated 2002-03

Administration (JU01)

Provides executive direction, leadership and central administration, financial and human resource management and central information technology services to the Department and associated boards and commissions.

Expenditure by Type	2003-04	2002-03	Estimated 2003-04	Estimated 2002-03
Salaries	2,923	2,873		
Supplier and Other Payments	1,376	1,441		
			4,299	4,314

Accommodation and Central Services (JU02)

Provides for payments to the Saskatchewan Property Management Corporation for office accommodations for the Department and associated boards and commissions, courthouse accommodations, mail services, records management and minor renovation services.

Expenditure by Type	2003-04	2002-03	Estimated 2003-04	Estimated 2002-03
Supplier and Other Payments	12,284	11,984		
			12,284	11,984

Legal Services (JU04)

Provides civil law services and counsel to government departments and agencies, provides policy and technical advice in relation to legislation and constitutional matters and prosecutes criminal code, young offender and provincial offences. It also provides communications services and advice and, through the Queen's Printer, publishes and distributes legislation, regulations, and other government publications.

Sub-Programs			Estimated 2003-04	Estimated 2002-03
Civil Law			2,631	2,556
Public Law			2,552	2,465
Policy, Planning and Evaluation			1,008	1,024
Public Prosecutions			11,117	10,651
Communications and Public Education			312	308
Queen's Printer Revolving Fund - Subsidy			250	250
- Net Expenditure (Recovery) (Statutory)			19	19
Expenditure by Type	2003-04	2002-03		
Salaries	14,538	13,849		
Supplier and Other Payments	3,351	3,424		
This subvote includes "Statutory" amounts. The amount "To Be Voted" is $17,870K.			**17,889**	17,273

Justice

Vote 3 - Continued

(in thousands of dollars)

Courts and Civil Justice (JU03)

Provides judicial and operational support to the court system, produces transcripts, and provides enforcement services for legal judgments through the Sheriff's Office. It provides maintenance enforcement and other family justice services to assist parents and children in dealing with the difficulties of family breakdown. It licenses Commissioners of Oaths, Notaries Public and Marriage Commissioners. It also provides dispute resolution services to assist in resolving disputes outside the court system and protects the interests of people who do not have the capacity to manage their own financial affairs.

Sub-Programs	Estimated 2003-04	Estimated 2002-03
Court Services	20,472	20,522
Salaries - Provincial Court Judges (Statutory)	8,303	7,221
Family Justice Services	3,154	3,015
Dispute Resolution	1,307	1,369
Public Guardian and Trustee	1,965	1,824

Expenditure by Type	2003-04	2002-03
Salaries	26,105	24,546
Supplier and Other Payments	9,096	9,405

	Estimated 2003-04	Estimated 2002-03
This subvote includes "Statutory" amounts. The amount "To Be Voted" is $26,898K.	**35,201**	33,951

Community Justice (JU05)

Provides alternative measures and crime prevention programs that respond to the needs of communities for increased safety and greater involvement in justice services. It supports the development of community-based services, coordinates Aboriginal and northern justice initiatives and funds the Aboriginal Courtworker program, the Police Commission and the Police Complaints Investigator. It also provides provincial policing services under contract with the Royal Canadian Mounted Police, regulates the private security industry and provides for coroners' investigations.

Sub-Programs	Estimated 2003-04	Estimated 2002-03
Community Services	3,663	3,542
Police Administration	5,021	4,662
Police Commission	765	756
Police Complaints Investigator	169	167
Royal Canadian Mounted Police	86,466	83,948
Coroners	1,332	1,154

Expenditure by Type	2003-04	2002-03
Salaries	1,825	1,741
Supplier and Other Payments	2,990	2,846
Transfers for Public Services	92,601	89,642

	Estimated 2003-04	Estimated 2002-03
	97,416	94,229

Justice

Vote 3 - Continued

(in thousands of dollars)

Marketplace Regulation (JU07)

Protects consumer and public interests and supports economic well-being through the enforcement of marketplace legislation and the provision of corporate registry services.

Sub-Programs	Estimated 2003-04	Estimated 2002-03
Land Titles Assurance Claims (Statutory)	25	25
Corporations	1,767	2,026
Consumer Protection	750	741
Saskatchewan Financial Services Commission	2,326	2,507

Expenditure by Type	2003-04	2002-03
Salaries	3,839	3,820
Supplier and Other Payments	1,029	1,479

	Estimated 2003-04	Estimated 2002-03
This subvote includes "Statutory" amounts. The amount "To Be Voted" is $4,843K.	**4,868**	5,299

Boards and Commissions (JU08)

Provides funding and support to independent, quasi-judicial boards, commissions and inquiries which report to the Minister of Justice.

Sub-Programs	Estimated 2003-04	Estimated 2002-03
Farm Protection Programs	927	941
Human Rights Commission	1,250	1,193
Surface Rights Arbitration Board	147	145
Rentalsman/Provincial Mediation Board	1,071	1,021
Inquiries	876	325
Legal Aid Commission	12,659	11,915
Commission on First Nations and Metis Peoples and Justice Reform	1,275	1,435
Automobile Injury Appeal Commission	785	260

Expenditure by Type	2003-04	2002-03
Salaries	3,799	3,326
Supplier and Other Payments	2,532	1,994
Transfers to Individuals	12,659	11,915

	Estimated 2003-04	Estimated 2002-03
	18,990	17,235

SASKATCHEWAN

Labour

Vote 20

The mandate of the Department is to ensure safe, fair and productive workplaces in Saskatchewan. The Department carries out this mandate through labour relations legislation, prevention, education and training services, promoting, developing and enforcing occupational health and safety and labour standards, providing support to injured workers and assisting in preventing and resolving workplace disputes. The Department also works in partnership with all other provincial departments towards the goal of equality for all Saskatchewan women.

Summary of Expenditure

(in thousands of dollars)

	Estimated 2003-04	Estimated 2002-03
Administration	**1,119**	1,009
Accommodation and Central Services	**1,365**	1,365
Labour Support Services	**2,686**	2,617
Labour Standards	**1,789**	1,596
Labour Relations Board	**786**	802
Labour Relations and Mediation	**585**	627
Occupational Health and Safety	**5,001**	5,023
Worker's Advocate	**536**	538
Status of Women Office	**379**	257
	14,246	13,834

FTE Staff Complement

Department	**176.3**	175.9
	176.3	175.9

For comparative purposes, figures shown for 2002-03 have been restated to be consistent with the presentation of the 2003-04 Estimates. The Restatement Schedule, provided in the Supplementary Information section, presents an itemized reconciliation of expenditures and staff complements.

Labour

Vote 20 - Continued

(in thousands of dollars)

Administration (LA01)

Provides executive direction, leadership and central administration, financial and human resource management services to the Department.

Expenditure by Type	2003-04	2002-03	Estimated 2003-04	Estimated 2002-03
Salaries	1,034	901		
Supplier and Other Payments	85	108		
			1,119	1,009

Accommodation and Central Services (LA02)

Provides for payments to the Saskatchewan Property Management Corporation for office accommodation, mail services, records management and minor renovation services.

Expenditure by Type	2003-04	2002-03	Estimated 2003-04	Estimated 2002-03
Supplier and Other Payments	1,365	1,365		
			1,365	1,365

Labour Support Services (LA05)

Provides policy, research and communications on labour programs, legislation, and federal-provincial initiatives. It delivers outreach programs on rights and responsibilities related to employment standards and occupational health for workers, employers, stakeholder groups and the public. It develops and manages the Department's electronic resource delivery initiatives and provides central information technology services to the Department. It also delivers Balancing Work and Family programming to workplaces.

Sub-Programs			Estimated 2003-04	Estimated 2002-03
Planning and Policy			834	830
Information Services			1,631	1,600
Balancing Work and Family			221	187
Expenditure by Type	2003-04	2002-03		
Salaries	2,225	2,037		
Supplier and Other Payments	461	580		
			2,686	2,617

Labour Standards (LA03)

Establishes minimum standards of employment through the enforcement of legislation related to hours of work, overtime, minimum wage, annual holidays, termination or layoffs, leaves of absence including maternity, paternity and bereavement, and equal pay provisions.

Expenditure by Type	2003-04	2002-03	Estimated 2003-04	Estimated 2002-03
Salaries	1,589	1,437		
Supplier and Other Payments	200	159		
			1,789	1,596

Labour

Vote 20 - Continued

(in thousands of dollars)

Labour Relations Board (LA04)

Rules on collective bargaining rights and adjudicates disputes between trade unions and employers, primarily through public hearings and written decisions.

Expenditure by Type	2003-04	2002-03	**Estimated 2003-04**	**Estimated 2002-03**
Salaries	652	600		
Supplier and Other Payments	134	202		
			786	802

Labour Relations and Mediation (LA07)

Provides conciliation and mediation services to assist employers and unions in resolving disputes arising out of the collective bargaining process and promotes cooperative labour management relations.

Expenditure by Type	2003-04	2002-03	**Estimated 2003-04**	**Estimated 2002-03**
Salaries	466	506		
Supplier and Other Payments	119	121		
			585	627

Occupational Health and Safety (LA06)

Promotes a safe and healthy workplace through education, training, inspections, accident investigations and enforcement of workplace safety standards.

Expenditure by Type	2003-04	2002-03	**Estimated 2003-04**	**Estimated 2002-03**
Salaries	3,883	3,693		
Supplier and Other Payments	1,118	1,330		
			5,001	5,023

Worker's Advocate (LA08)

Provides assistance and advice to injured workers and their dependents who have claims before the Workers' Compensation Board.

Expenditure by Type	2003-04	2002-03	**Estimated 2003-04**	**Estimated 2002-03**
Salaries	494	496		
Supplier and Other Payments	42	42		
			536	538

Status of Women Office (LA09)

Works in partnership with all other provincial government departments and the community to achieve the goal of equality for all Saskatchewan women.

Expenditure by Type	2003-04	2002-03	Estimated 2003-04	Estimated 2002-03
Salaries	288	184		
Supplier and Other Payments	91	73		
			379	257

SASKATCHEWAN

Learning

Vote 5

The mandate of the Department is to advance the social, economic and personal well-being of Saskatchewan people. The Department accomplishes this mandate through leadership and support programs from Early Childhood Development, through Pre-Kindergarten to Grade 12, to technical training and post-secondary education, and public library services. The Department provides responsive leadership to meet the learning and development needs of Saskatchewan children, youth and adults, and to meet the employment needs of the Provincial labour market.

Summary of Expenditure

(in thousands of dollars)

	Estimated 2003-04	Estimated 2002-03
Administration	**6,222**	6,158
Accommodation and Central Services	**7,873**	6,450
Post-Secondary Education	**358,257**	327,501
Early Childhood Development	**3,032**	2,092
K-12 Education	**551,682**	502,930
Training Programs	**46,839**	46,326
Student Support Programs	**74,730**	68,811
Provincial Library	**8,520**	8,068
Learning Operations	**1,057,155**	968,336
Teachers' Pensions and Benefits	**108,261**	105,398
	1,165,416	1,073,734

FTE Staff Complement

Department	**528.2**	523.2
Revolving Funds	**31.1**	41.6
	559.3	564.8

For comparative purposes, figures shown for 2002-03 have been restated to be consistent with the presentation of the 2003-04 Estimates. The Restatement Schedule, provided in the Supplementary Information section, presents an itemized reconciliation of expenditures and staff complements.

Learning

Vote 5 - Continued

(in thousands of dollars)

Administration (LR01)

Provides executive direction, leadership and central administration, financial and human resource management, communications and information technology services to the Department.

Expenditure by Type	2003-04	2002-03	Estimated 2003-04	Estimated 2002-03
Salaries	4,804	4,620		
Supplier and Other Payments	1,418	1,538		
			6,222	6,158

Accommodation and Central Services (LR02)

Provides for payments to the Saskatchewan Property Management Corporation for office accommodation, mail services, records management, minor renovation services and major capital projects.

Expenditure by Type	2003-04	2002-03	Estimated 2003-04	Estimated 2002-03
Supplier and Other Payments	6,143	6,450		
Capital	1,730	- - -		
			7,873	6,450

Post-Secondary Education (LR11)

Provides financial, program and administrative support to institutions, agencies and other partners involved in the development, delivery and evaluation of post-secondary education. It also provides operating and capital transfer payments to universities, technical institutions and regional colleges.

Sub-Programs	2003-04	2002-03	Estimated 2003-04	Estimated 2002-03
Operational Support			2,845	3,102
Universities, Federated and Affiliated Colleges and Educational Agencies			229,564	222,224
Saskatchewan Universities - Urban Parks			802	802
Interprovincial Agreements			805	707
Saskatchewan Institute of Applied Science and Technology (SIAST)				
- Operating			68,051	66,069
- Saskatchewan Property Management Corporation			16,775	15,186
Regional Colleges			16,101	15,911 [1]
Post-Secondary Capital			23,314 [2]	3,500
Expenditure by Type	**2003-04**	**2002-03**		
Salaries	2,573	2,242		
Supplier and Other Payments	272	860		
Transfers for Public Services	332,098	320,899		
Transfers for Public Services - Capital	23,314	3,500		
			358,257	327,501

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[1] This amount includes $323K for JobStart-Future Skills and $250K for Regional Services. This funding has been allocated to the appropriate programs for 2003-04.

[2] This amount includes $18,600K in capital transfers to post-secondary institutions and $4,714K in transfers to the Education Infrastructure Financing Corporation (EIFC) for principal and interest payments for EIFC financed capital activity.

Learning

Vote 5 - Continued

(in thousands of dollars)

Early Childhood Development (LR08)

Provides for a component of the Province's Early Childhood Development strategy. The Early Childhood Learning Opportunities Program provides for community-based pre-kindergarten programs and parent education and training on child development issues.

Expenditure by Type	2003-04	2002-03	Estimated 2003-04	Estimated 2002-03
Salaries	414	412		
Supplier and Other Payments	80	80		
Transfers for Public Services	2,538	1,600		
			3,032	2,092

K-12 Education (LR03)

Provides financial, program and administrative support to students, teachers and school boards in the development, delivery and evaluation of programs. It also provides operating and capital transfer payments to school divisions for the delivery of education services and career choice services for all residents.

Sub-Programs	Estimated 2003-04	Estimated 2002-03
Operational Support	4,184	4,172
School Operating	509,900	477,600
School Capital	18,655 [1]	2,850
School Capital - Debenture Interest Payments	1,820	2,103
Curriculum and Instruction	3,776	3,456
Regional Services	7,934	7,528
Official Minority Language Office	4,650	4,527
Educational Agencies	299	254
Learning Resources Distribution Centre Revolving Fund - Subsidy	- - -	- - -
- Net Expenditure (Recovery) (Statutory)	- - -	(24)
Correspondence School Revolving Fund - Subsidy	439	439
- Net Expenditure (Recovery) (Statutory)	25	25

Expenditure by Type	2003-04	2002-03	Estimated 2003-04	Estimated 2002-03
Salaries	10,891	9,675		
Supplier and Other Payments	6,497	6,928		
Transfers for Public Services	515,439	483,277		
Transfers for Public Services - Capital	18,655	2,850		
Transfers to Individuals	200	200		
This subvote includes "Statutory" amounts. The amount "To Be Voted" is $551,657K.			**551,682**	502,930

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[1] This amount includes $16,215K in capital transfers to school divisions and $2,440K in transfers to the Education Infrastructure Financing Corporation (EIFC) for principal and interest payments for EIFC financed capital activity.

Learning

Vote 5 - Continued

(in thousands of dollars)

Training Programs (LR12)

Provides financial, program and administrative support for the development, delivery and evaluation of literacy, basic education, skills training, apprenticeship and trade certification programs, and distance education programs. It also provides financial support for labour market planning and information activities.

	2003-04	2002-03	Estimated 2003-04	Estimated 2002-03
Sub-Programs				
Operational Support			1,865 [1]	2,068
JobStart-Future Skills			13,753	13,430
Northern Skills Training			2,059	2,139
Apprenticeship and Trade Certification Commission			9,598	9,410
Basic Education and Literacy			12,914	13,051
Labour Market Information			1,813	2,072
Technology Enhanced Learning			4,837 [1]	4,156
Expenditure by Type	2003-04	2002-03		
Salaries	1,563	1,323		
Supplier and Other Payments	5,419	6,101		
Transfers for Public Services	35,812	34,857		
Transfers to Individuals	4,045	4,045		
			46,839	46,326

Student Support Programs (LR13)

Administers training allowances for low-income students in approved basic education and skills training programs. It administers the Canada and Saskatchewan Student Loan and Saskatchewan bursaries programs for students enrolled in approved post-secondary education programs. It also supports students with disabilities in their post-secondary education and training.

	2003-04	2002-03	Estimated 2003-04	Estimated 2002-03
Sub-Programs				
Operational Support			10,354	9,715
Saskatchewan Student Aid Fund			37,120	32,994
Provincial Training Allowances			20,577	19,522
Apprenticeship Training Allowance			1,500	1,500
Employability Assistance for People with Disabilities			5,179	5,080
Expenditure by Type	2003-04	2002-03		
Salaries	5,545	5,467		
Supplier and Other Payments	4,809	4,308		
Transfers for Public Services	631	522		
Transfers to Individuals	63,745	58,514		
			74,730	68,811

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[1] These amounts include $1,618K ($232K for Operational Support and $1,386K for Technology Enhanced Learning) which represent expenditures for the administration, coordination and development of televised distance education programs previously provided by the Saskatchewan Communications Network.

Learning

Vote 5 - Continued

(in thousands of dollars)

Provincial Library (LR15)

Develops the legislative and policy framework for the operation of the Saskatchewan public library system. It administers grants and acts as a coordinating agency for the system by maximizing the cooperative use of information technologies, establishing public access to information databases and virtual reference services and coordinating interlibrary loans. It also supports the development of a cooperative library system to share resources among all types of libraries in Saskatchewan.

Expenditure by Type	2003-04	2002-03	**Estimated 2003-04**	**Estimated 2002-03**
Salaries	1,358	1,319		
Supplier and Other Payments	419	445		
Transfers for Public Services	6,743	6,304		
			8,520	8,068

Teachers' Pensions and Benefits (LR04)

Provides for government's contribution for teachers' pensions and benefits. The Teachers' Superannuation Commission administers the Teachers' Superannuation Plan, the Teachers' Dental Plan and the Teachers' Group Life Insurance Plan. The Saskatchewan Teachers' Retirement Plan and the Teachers' Extended Health Plan are administered by the Saskatchewan Teachers' Federation.

Sub-Programs			**Estimated 2003-04**	**Estimated 2002-03**
Teachers' Superannuation Commission			1,404	1,404
Teachers' Superannuation Plan (Statutory)			56,900	58,500
Teachers' Group Life Insurance (Statutory)			1,587	1,520
Teachers' Dental Plan			8,000	6,944
Saskatchewan Teachers' Retirement Plan (Statutory)			30,500	27,500
Teachers' Extended Health Plan			9,870	9,530
Expenditure by Type	2003-04	2002-03		
Salaries	606	598		
Supplier and Other Payments	798	806		
Transfers for Public Services - Pensions and Benefits	106,857	103,994		
This subvote includes "Statutory" amounts. The amount "To Be Voted" is $19,274K.			**108,261**	105,398

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SASKATCHEWAN

Northern Affairs

Vote 75

The mandate of the Office is to promote the social and economic development of northern Saskatchewan communities in partnership with the federal government and northern communities by supporting regional development and development of businesses and industries, and coordinating government activities in the Northern Administration District of Saskatchewan.

Summary of Expenditure

(in thousands of dollars)

	Estimated 2003-04	Estimated 2002-03
Administration	**964**	1,011
Accommodation and Central Services	**215**	207
Northern Strategy	**666**	366
Resource and Economic Development	**3,674**	2,894
	5,519	4,478

FTE Staff Complement

	Estimated 2003-04	Estimated 2002-03
Department	**35.6**	35.1
	35.6	35.1

For comparative purposes, figures shown for 2002-03 have been restated to be consistent with the presentation of the 2003-04 Estimates. The Restatement Schedule, provided in the Supplementary Information section, presents an itemized reconciliation of expenditures and staff complements.

Northern Affairs

Vote 75 - Continued

(in thousands of dollars)

Administration (NA01)

Provides executive direction, leadership and central administration, financial and human resource management and central information technology services to the Office.

Expenditure by Type	2003-04	2002-03	Estimated 2003-04	Estimated 2002-03
Salaries	457	666		
Supplier and Other Payments	507	345		
			964	1,011

Accommodation and Central Services (NA02)

Provides for payments to the Saskatchewan Property Management Corporation for office accommodation, mail services, records management and minor renovation services.

Expenditure by Type	2003-04	2002-03	Estimated 2003-04	Estimated 2002-03
Supplier and Other Payments	215	207		
			215	207

Northern Strategy (NA03)

Provides support for implementation of the Northern Strategy, a strategy designed to further social and economic development in the North, in partnership with the federal government and the Northern Development Board.

Expenditure by Type	2003-04	2002-03	Estimated 2003-04	Estimated 2002-03
Salaries	366	317		
Supplier and Other Payments	300	49		
			666	366

Resource and Economic Development (NA04)

Provides planning and policy development, financial and promotional support to northern businesses, entrepreneurs and regional economic development organizations, and develops resource and industry strategies to encourage economic growth in the North.

Sub-Programs			Estimated 2003-04	Estimated 2002-03
Business Programming and Financial Services			925	853
Resource and Policy Development			1,175	596
Northern Development Fund			629	600
Northern Development Fund - Loan Loss Provision			500	400
Northern Commercial Fish Subsidy			445	445
Expenditure by Type	**2003-04**	**2002-03**		
Salaries	1,106	1,042		
Supplier and Other Payments	994	407		
Transfers to Individuals	1,574	1,445		
			3,674	2,894

SASKATCHEWAN

Public Service Commission

Vote 33

The Public Service Commission provides leadership and policy direction for the human resource function in the public service. The Commission either directly delivers or collaborates with the departments and agencies of government in the delivery of a wide range of human resource services for the public service.

Summary of Expenditure

(in thousands of dollars)

	Estimated 2003-04	Estimated 2002-03
Administration	**1,480**	1,540
Accommodation and Central Services	**711**	745
Human Resource Information Services	**1,286**	1,286
Employee Relations	**1,570**	1,586
Human Resource Development	**2,772**	2,722
Aboriginal Management and Professional Internship Program	**735**	735
	8,554	8,614

FTE Staff Complement

Commission	**116.9**	117.9
	116.9	117.9

Public Service Commission

Vote 33 - Continued

(in thousands of dollars)

Administration (PS01)

Provides executive direction, leadership and central administration, financial and human resource management, policy, communications and information technology services to the Commission.

Expenditure by Type	2003-04	2002-03	Estimated 2003-04	Estimated 2002-03
Salaries	1,038	1,098		
Supplier and Other Payments	442	442		
			1,480	1,540

Accommodation and Central Services (PS02)

Provides for payments to the Saskatchewan Property Management Corporation for office accommodation, mail services, records management and minor renovation services.

Expenditure by Type	2003-04	2002-03	Estimated 2003-04	Estimated 2002-03
Supplier and Other Payments	711	745		
			711	745

Human Resource Information Services (PS06)

Designs, develops, implements and maintains government-wide information systems to collect, track and audit information required for payroll purposes and human resource management. It assists departments in the implementation and operation of government-wide human resource information technology systems by providing training in systems operation and advice to resolve problems and technical issues. It also maintains government-wide personnel, position and competition records.

Expenditure by Type	2003-04	2002-03	Estimated 2003-04	Estimated 2002-03
Salaries	969	969		
Supplier and Other Payments	317	317		
			1,286	1,286

Employee Relations (PS04)

Represents government in the negotiation of collective agreements with bargaining agents of its employees, provides labour relations services to management and develops and administers compensation policies for non-union employees. It also develops standard criteria used to evaluate jobs in the public service.

Expenditure by Type	2003-04	2002-03	Estimated 2003-04	Estimated 2002-03
Salaries	1,189	1,189		
Supplier and Other Payments	381	397		
			1,570	1,586

Public Service Commission

Vote 33 - Continued

(in thousands of dollars)

Human Resource Development (PS03)

Applies standard classification and staffing criteria to jobs in the public service and provides the means to recruit, assess and select applicants to public service employment. It supports building management and organizational capacity and provides leadership in human resource planning across the public service. It also provides workplace diversity programs and employee and family assistance counseling services.

Expenditure by Type	2003-04	2002-03	**Estimated 2003-04**	**Estimated 2002-03**
Salaries	2,480	2,480		
Supplier and Other Payments	292	242		
			2,772	2,722

Aboriginal Management and Professional Internship Program (PS07)

Provides learning and developmental opportunities and work experience within the public service to Aboriginal interns.

Expenditure by Type	2003-04	2002-03	**Estimated 2003-04**	**Estimated 2002-03**
Salaries	705	705		
Supplier and Other Payments	30	30		
			735	735

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SASKATCHEWAN

Saskatchewan Property Management Corporation

Vote 53

The mandate of the Corporation is to support Government program delivery by meeting its clients' accommodation and program-related commercial and custodial service needs.

Summary of Expenditure

(in thousands of dollars)

	Estimated 2003-04	**Estimated 2002-03**
Provision of Central Services to Government	**2,208**	7,013
Asset Renewal	**15,000**	14,400
Wind Energy Initiative	**400**	200
	17,608	21,613

Saskatchewan Property Management Corporation

Vote 53 - Continued

(in thousands of dollars)

			Estimated 2003-04	Estimated 2002-03
Provision of Central Services to Government (SP01)				
Provides an operating subsidy for central services provided to Government including management of government space.				
Expenditure by Type	2003-04	2002-03		
Transfers for Public Services	2,208	7,013		
			2,208	7,013
Asset Renewal (SP02)				
Provides for capital renewal and upgrades of Government assets.				
Expenditure by Type	2003-04	2002-03		
Transfers for Public Services - Capital	15,000	14,400		
			15,000	14,400
Wind Energy Initiative (SP03)				
Provides for payments to the Saskatchewan Power Corporation for the purchase of wind-generated electricity.				
Expenditure by Type	2003-04	2002-03		
Transfers for Public Services	400	200		
			400	200

SASKATCHEWAN

Saskatchewan Research Council

Vote 35

The mandate of the Council is to assist clients from the public and private sectors in developing a viable economy with quality jobs and a secure environment through research, development and transfer of innovative scientific and technological solutions, applications and services.

Summary of Expenditure

(in thousands of dollars)

	Estimated 2003-04	Estimated 2002-03
Saskatchewan Research Council	7,964	7,871
	7,964	7,871

For comparative purposes, figures shown for 2002-03 have been restated to be consistent with the presentation of the 2003-04 Estimates. The Restatement Schedule, provided in the Supplementary Information section, presents an itemized reconciliation of expenditures and staff complements.

Saskatchewan Research Council

Vote 35 - Continued

(in thousands of dollars)

			Estimated 2003-04	Estimated 2002-03
Saskatchewan Research Council (SR01)				
Supports applied research and assists clients in the private and public sectors in the transfer and commercialization of technology to support economic development.				
Expenditure by Type	2003-04	2002-03		
Transfers for Public Services	7,964	7,871		
			7,964	7,871

SASKATCHEWAN

General Revenue Fund
Detail of Expenditure

Legislative Branch of Government

Except for the Provincial Auditor, the Estimates included in the "Legislative Branch of Government" section are reviewed and recommended by the Board of Internal Economy. The Board is established by *The Legislative Assembly and Executive Council Act* to exercise financial authority over the operations of the Legislative Assembly and various officers of the Legislature.

Pursuant to *The Provincial Auditor Act*, the Estimates of the Provincial Auditor are reviewed and recommended by the Public Accounts Committee.

The Legislative Assembly refers the review of these Estimates to the Standing Committee on Estimates.

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SASKATCHEWAN

Chief Electoral Officer

Vote 34

The mandate of the Office is to provide impartial administration of provincial elections, by-elections and election finances to ensure public confidence in the integrity of the electoral process for the Saskatchewan electorate.

Summary of Expenditure

(in thousands of dollars)

	Estimated 2003-04	Estimated 2002-03
Chief Electoral Officer	**811**	811
	811	811

Chief Electoral Officer

Vote 34 - Continued

(in thousands of dollars)

Chief Electoral Officer (CE01)

Plans and administers provincial elections and by-elections for the Legislature, enumerations other than during an election and provincial election finances under *The Election Act, 1996.* The Office maintains the Province's political contributions tax credit disclosure regime under *The Political Contributions Tax Credit Act, 2001,* administers plebiscites and referendums under *The Referendum and Plebiscite Act* and Time votes conducted under *The Time Act.*

Expenditure by Type	2003-04	2002-03
Salaries	473	482
Supplier and Other Payments	338	329

	Estimated 2003-04	**Estimated 2002-03**
Amounts in this subvote are "Statutory".	**811**	811

SASKATCHEWAN

Conflict of Interest Commissioner

Vote 57

The mandate of the Office is to coordinate disclosure of assets held by Members, provide advice on conflict of interest issues, conduct inquiries and provide opinions on compliance with *The Members' Conflict of Interest Act* if requested by a Member, the President of the Executive Council or the Legislative Assembly.

Summary of Expenditure

(in thousands of dollars)

	Estimated 2003-04	**Estimated 2002-03**
Conflict of Interest Commissioner	**122**	122
	122	122

Conflict of Interest Commissioner

Vote 57 - Continued

(in thousands of dollars)

Conflict of Interest Commissioner (CC01)

Coordinates disclosure of assets held by Members, provides advice on conflict of interest issues, conducts inquiries and provides opinions on compliance with *The Members' Conflict of Interest Act* if requested by a Member, the President of the Executive Council or the Legislative Assembly.

Expenditure by Type	2003-04	2002-03	**Estimated 2003-04**	**Estimated 2002-03**
Salaries	69	65		
Supplier and Other Payments	53	57		
			122	122

SASKATCHEWAN

Information and Privacy Commissioner

Vote 55

The mandate of the Office is to review Government decisions under *The Freedom of Information and Protection of Privacy Act* to ensure the protection of the public's right to access records held or controlled by the Government and to ensure that personal information is only collected and disclosed according to the manner and purposes set out in the Act.

Summary of Expenditure

(in thousands of dollars)

	Estimated 2003-04	**Estimated 2002-03**
Information and Privacy Commissioner	**306**	105
	306	105

Information and Privacy Commissioner

Vote 55 - Continued

(in thousands of dollars)

Information and Privacy Commissioner (IP01)

Reviews Government decisions under *The Freedom of Information and Protection of Privacy Act* to ensure the protection of the public's right to access records held or controlled by the Government and to ensure that personal information is only collected and disclosed according to the manner and purposes set out in the Act.

Expenditure by Type	2003-04	2002-03	**Estimated 2003-04**	**Estimated 2002-03**
Salaries	148	45		
Supplier and Other Payments	158	60		
			306	105

SASKATCHEWAN

Legislative Assembly

Vote 21

The Legislative Assembly is the parliament of Saskatchewan, consisting of Members who are elected by the people of Saskatchewan. The mandate of the Legislative Assembly is to make provincial laws, control public finances and to debate public issues and the actions of the Executive Government through the Province's elected representatives.

Summary of Expenditure

(in thousands of dollars)

	Estimated 2003-04	**Estimated 2002-03**
Administration...	**2,042**	2,047
Accommodation and Central Services	**114**	114
Legislative Assembly Services	**4,017**	3,704
Committees of the Legislative Assembly	**155**	199
Payments and Allowances to Individual Members	**10,662**	10,283
Caucus Operations	**1,475**	1,374
	18,465	17,721

Legislative Assembly

Vote 21 - Continued

(in thousands of dollars)

Administration (LG01)

Provides executive direction, leadership and central administration, financial and human resource management, planning and policy development and central information technology services.

	2003-04	2002-03	Estimated 2003-04	Estimated 2002-03
Sub-Programs				
General Administration			1,816	1,824
Office of the Speaker and Board of Internal Economy			226	223
Expenditure by Type				
Salaries	1,261	1,219		
Supplier and Other Payments	781	828		
			2,042	2,047

Accommodation and Central Services (LG02)

Provides for payments to the Saskatchewan Property Management Corporation for mail services, records management and minor renovation services.

	2003-04	2002-03	Estimated 2003-04	Estimated 2002-03
Expenditure by Type				
Supplier and Other Payments	114	114		
			114	114

Legislative Assembly Services (LG03)

Provides services necessary for Members and for the operation of the House and committees, including procedural, protocol, sessional, security, legal, public information and parliamentary library services.

	2003-04	2002-03	Estimated 2003-04	Estimated 2002-03
Sub-Programs				
Legislative Assembly Office			2,570	2,286
Legislative Library			1,240	1,214
Legislative Counsel and Law Clerk			207	204
Expenditure by Type				
Salaries	2,587	2,459		
Supplier and Other Payments	1,227	1,090		
Transfers for Public Services	203	155		
			4,017	3,704

Legislative Assembly

Vote 21 - Continued

(in thousands of dollars)

Committees of the Legislative Assembly (LG04)

Provides services for the operation of standing, select and special committees of the Legislative Assembly. It also provides for Members' Committee expenses.

			Estimated 2003-04	Estimated 2002-03
Sub-Programs				
Committee Support Services			88	112
Members' Committee Expenses (Statutory)			67	87
Expenditure by Type	2003-04	2002-03		
Salaries	107	147		
Supplier and Other Payments	48	52		
This subvote includes "Statutory" amounts. The amount "To Be Voted" is $88K.			**155**	199

Payments and Allowances to Individual Members (LG05)

Provides remuneration and expense payments to Members of the Legislative Assembly.

			Estimated 2003-04	Estimated 2002-03
Sub-Programs				
Indemnity, Allowances and Expenses for Members (Statutory)			10,466	10,150
Allowances for Additional Duties (Statutory)			196	133
Expenditure by Type	2003-04	2002-03		
Salaries	6,771	6,536		
Supplier and Other Payments	3,891	3,747		
Amounts in this subvote are "Statutory".			**10,662**	10,283

Caucus Operations (LG06)

Provides research, secretarial and administrative services for Government and Opposition caucuses and Independent Members. It also provides for the operation of the Offices of the Official Opposition and the Third Party.

			Estimated 2003-04	Estimated 2002-03
Sub-Programs				
Government Caucus (Statutory)			546	468
Opposition Caucus and Office of the Leader of the Opposition (Statutory)			862	841
Offices of the Independent Members (Statutory)			67	65
Expenditure by Type	2003-04	2002-03		
Transfers for Public Services	1,475	1,374		
Amounts in this subvote are "Statutory".			**1,475**	1,374

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SASKATCHEWAN

Ombudsman and Children's Advocate

Vote 56

The mandate of the Office of the Provincial Ombudsman is to promote fairness in the provision of services by the Government of Saskatchewan.

The mandate of the Children's Advocate Office is to promote the interests of, and act as a voice for, children who have concerns about provincial government services to ensure that the rights of children and youth are respected and valued in communities and in government practice, policy and legislation.

Summary of Expenditure

(in thousands of dollars)

	Estimated 2003-04	Estimated 2002-03
Ombudsman	**1,564**	1,533
Children's Advocate	**1,207**	1,118
	2,771	2,651

Ombudsman and Children's Advocate

Vote 56 - Continued

(in thousands of dollars)

Ombudsman (OC01)

Investigates complaints respecting administrative actions and decisions of government and, where warranted, recommends corrective action to the Government and the Legislative Assembly. The Office assists in the resolution of complaints against the Government through mediation, negotiation and non-adversarial approaches. The Office engages in public education about fairness and the powers and duties of the Ombudsman.

Sub-Programs	Estimated 2003-04	Estimated 2002-03
Ombudsman Operations	1,436	1,408
Ombudsman's Salary (Statutory)	128	125

Expenditure by Type	2003-04	2002-03
Salaries	1,238	1,208
Supplier and Other Payments	326	325

	Estimated 2003-04	Estimated 2002-03
This subvote includes "Statutory" amounts. The amount "To Be Voted" is $1,436K.	**1,564**	1,533

Children's Advocate (OC02)

Engages in public education, works to resolve disputes, conducts independent investigations and recommends improvements to programs for children to the Government and the Legislative Assembly.

Sub-Programs	Estimated 2003-04	Estimated 2002-03
Children's Advocate Operations	1,079	993
Children's Advocate's Salary (Statutory)	128	125

Expenditure by Type	2003-04	2002-03
Salaries	906	821
Supplier and Other Payments	301	297

	Estimated 2003-04	Estimated 2002-03
This subvote includes "Statutory" amounts. The amount "To Be Voted" is $1,079K.	**1,207**	1,118

SASKATCHEWAN

Provincial Auditor

Vote 28

The Office serves the people of Saskatchewan through the Legislative Assembly. The Office encourages accountability and effective management in government operations through its independent examinations, advice and reports on the management of public resources entrusted to government.

Summary of Expenditure

(in thousands of dollars)

	Estimated 2003-04	**Estimated 2002-03**
Provincial Auditor	**5,405**	5,379
Unforeseen Expenses	**350**	348
	5,755	5,727

Provincial Auditor

Vote 28 - Continued

(in thousands of dollars)

Provincial Auditor (PA01)

Provides for the audits of the administration of programs and activities of government departments, health and education institutions, commissions, boards and Crown corporations and for reporting the results of all audits annually to the Legislative Assembly and the public. It also provides assistance to the Standing Committee on Public Accounts in its review of the Provincial Auditor's Report, the Public Accounts and other reports.

Sub-Programs	**Estimated 2003-04**	**Estimated 2002-03**
Provincial Auditor Operations	5,277	5,254
Provincial Auditor's Salary (Statutory)	128	125

Expenditure by Type	2003-04	2002-03
Salaries	3,646	3,663
Supplier and Other Payments	1,759	1,716

	Estimated 2003-04	**Estimated 2002-03**
This subvote includes "Statutory" amounts. The amount "To Be Voted" is $5,277K.	**5,405**	5,379

Unforeseen Expenses (PA02)

Provides for unforeseen expenses pursuant to Section 10.1 of *The Provincial Auditor Act.*

Expenditure by Type	2003-04	2002-03
Salaries	350	348

	Estimated 2003-04	**Estimated 2002-03**
	350	348

SASKATCHEWAN

General Revenue Fund Fiscal Stabilization Fund Transfer

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SASKATCHEWAN

Fiscal Stabilization Fund

Vote 71

The Fiscal Stabilization Fund is created by legislation to stabilize the fiscal position of the Province from year to year in order to improve long-term fiscal planning. Fiscal stabilization occurs by transferring money between the Fiscal Stabilization Fund and the General Revenue Fund.

Summary

(in thousands of dollars)

	Estimated 2003-04	**Estimated 2002-03**
General Revenue Fund Transfer to (from) the Fiscal Stabilization Fund	**(392,700)**	(225,000)
	(392,700)	(225,000)

Fiscal Stabilization Fund

Vote 71 - Continued

(in thousands of dollars)

			Estimated 2003-04	Estimated 2002-03

Fiscal Stabilization Transfer (FS01)

This is a transfer of money between the General Revenue Fund (GRF) and the Fiscal Stabilization Fund (FSF). This transfer is intended to stabilize the fiscal position of the Province to facilitate long-term fiscal planning.

	2003-04	2002-03	Estimated 2003-04	Estimated 2002-03
GRF Transfer to (from) the FSF	(392,700)	(225,000)		
			(392,700)	(225,000)

SASKATCHEWAN

General Revenue Fund Lending and Investing Activities

Lending and Investing Activities

(in thousands of dollars)

	Estimated 2003-04	Estimated 2002-03
Agriculture, Food and Rural Revitalization (Vote 146)		
Investment in Crown agricultural land held for resale (AG02) - *To Be Voted*	**400**	400
Loans under the 2002 Short-term Hog Loan Program (AG07) - *To Be Voted*	**4,500**	---
Highways and Transportation (Vote 145)		
Loans for Short-Line Railways (HI01) - *To Be Voted*	**1,000**	1,000
Industry and Resources (Vote 171)		
Loans under *The Economic and Co-operative Development Act* (IR01) - *To Be Voted*	**7,800**	5,000
Learning (Vote 169)		
Loans to the Student Aid Fund (SA01) - *To Be Voted*	**66,000**	66,000
Northern Affairs (Vote 163)		
Loans under *The Economic and Co-operative Development Act - The Northern Economic Development Regulations* (NA01) - *To Be Voted*	**2,510**	2,010
Agricultural Credit Corporation of Saskatchewan (Vote 147)		
Loans (AG01) - *Statutory*	**1,900**	9,434
Crown Investments Corporation of Saskatchewan (Vote 165)		
Loans (CI01) - *Statutory*	**3,700**	19,500
Education Infrastructure Financing Corporation (Vote 170)		
Loans (ED01) - *Statutory*	**32,400**	89,200
Information Services Corporation of Saskatchewan (Vote 159)		
Loans (SL01) - *Statutory*	**3,000**	7,000
Municipal Financing Corporation of Saskatchewan (Vote 151)		
Loans (MF01) - *Statutory*	**600**	4,000

Lending and Investing Activities - Continued

(in thousands of dollars)

	Estimated 2003-04	Estimated 2002-03
Saskatchewan Housing Corporation (Vote 143)		
Loans (SH01) - *Statutory*	---	27,500
Saskatchewan Opportunities Corporation (Vote 154)		
Loans (SO01) - *Statutory*	**8,200**	20,000
Saskatchewan Power Corporation (Vote 152)		
Loans (PW01) - *Statutory*	**193,000**	---
Saskatchewan Telecommunications Holding Corporation (Vote 153)		
Loans (ST01) - *Statutory*	**113,700**	94,600
Saskatchewan Water Corporation (Vote 140)		
Loans (SW01) - *Statutory*	**14,200**	10,800
Saskatchewan Watershed Authority (Vote 164)		
Loans (WA01) - *Statutory*	**500**	---

Debt Redemption, Sinking Fund and Interest Payments

(in thousands of dollars)

Debt Redemption (Vote 175)

Provides for payments associated with the Province's debt incurred for Government and Crown corporation purposes. Debt redemption payments associated with debt incurred for Crown corporation purposes are reimbursed by the respective Crown corporation.

	2003-04	2002-03
Crown Enterprise Share - *Statutory*	258,597	371,101
Government Share - *Statutory*	345,518	143,338

	Estimated 2003-04	Estimated 2002-03
	604,115	514,439

Sinking Fund Payments - Government Share (Vote 176)

Provides payments to provincial sinking funds associated with certain debt incurred for Government and Crown corporation purposes. Sinking fund payments associated with debt incurred for Crown corporations are reimbursed by the respective Crown corporation.

	2003-04	2002-03
Sinking Fund Payments - *Statutory*	85,987	83,269
Less: Reimbursement from Crown Enterprises	25,726	21,732

	60,261	61,537

Interest on Gross Debt - Crown Enterprise Share (Vote 177)

Provides for interest costs on the Province's debt incurred for Crown corporation purposes and the reimbursement of those interest costs by the respective Crown corporation.

	2003-04	2002-03
Interest on Gross Debt - Crown Enterprise Share - *Statutory*	298,085	314,334
Less: Reimbursement from Crown Enterprises	298,085	314,334

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SASKATCHEWAN

Supplementary Information

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FTE Staff Complement

	Estimated 2003-04	Estimated 2002-03	Change
Government Departments			
Agriculture, Food and Rural Revitalization	**469.4**[1]	449.4	20.0
Community Resources and Employment	**2,096.5**	2,096.5	- - -
Corrections and Public Safety	**1,684.5**	1,612.2	72.3
Culture, Youth and Recreation	**78.5**	81.5	(3.0)
Environment	**1,035.9**[2]	1,026.1	9.8
Executive Council	**83.0**	83.0	- - -
Finance	**357.0**	355.0	2.0
Government Relations and Aboriginal Affairs	**205.0**	200.5	4.5
Health	**567.0**	563.5	3.5
Highways and Transportation	**1,351.7**	1,353.8	(2.1)
Industry and Resources	**386.8**	377.8	9.0
Information Technology Office	**18.0**	19.0	(1.0)
Justice	**847.3**	840.0	7.3
Labour	**176.3**	175.9	0.4
Learning	**528.2**[3]	523.2	5.0
Northern Affairs	**35.6**	35.1	0.5
Public Service Commission	**116.9**	117.9	(1.0)
FTEs for Government Departments	**10,037.6**	9,910.4	127.2
Revolving Funds			
Commercial Revolving Fund	**188.3**	188.3	- - -
Correctional Facilities Industries Revolving Fund	**8.8**	8.8	- - -
Correspondence School Revolving Fund	**31.1**	31.1	- - -
Highways Revolving Fund	**117.2**	117.2	- - -
Learning Resources Distribution Centre Revolving Fund	**- - -**	10.5	(10.5)
Livestock Services Revolving Fund	**48.0**	49.0	(1.0)
Pastures Revolving Fund	**76.1**	77.1	(1.0)
Public Employees' Benefits Agency Revolving Fund	**72.0**	72.0	- - -
Queen's Printer Revolving Fund	**9.0**	9.0	- - -
Resource Protection and Development Revolving Fund	**22.2**	22.2	- - -
FTEs for Revolving Funds	**572.7**	585.2	(12.5)
Fish and Wildlife Development Fund	**20.9**[2]	43.7	(22.8)
FTEs	**10,631.2**	10,539.3	91.9

FTE (Full-Time Equivalent) is a measure of staff utilization for executive government organizations which are subject to *The Public Service Act*.

[1] For 2003-04, an 18.0 FTE increase is related to the transfer of responsibility for irrigation projects from the Saskatchewan Water Corporation to the Department of Agriculture, Food and Rural Revitalization.

[2] For 2003-04, a 15.0 FTE reduction (8.0 for the Department of Environment and 7.0 for the Fish and Wildlife Development Fund) is related to the transfer of responsibility for water source protection activities to the Saskatchewan Watershed Authority established in October 2002.

[3] For 2003-04, a 3.0 FTE increase is related to the transfer of responsibility for televised distance education from the Saskatchewan Communications Network to the Department of Learning.

Restatement Schedule

2002-03 Expenditure and FTE Restatement

Restatement - Expenditure

Each year there may be some form of government reorganization. These reorganizations may include:

- creation of new departments or disestablishment of existing departments;
- transfer of a program or function from one department to another; and,
- transfer of some program area or function (subvote) from one area of a department to another area.

To improve comparability, a restatement of the prior year's budget is presented. A restatement ensures that the prior year's funding associated with an activity or program is placed in the same department or subvote that will be performing that function in the current year.

The "Restatement Schedule" indicates the functions that were transferred in or out of a particular subvote in order to arrive at the 2002-03 "Restated Estimate" for the subvote as it appears in the 2003-04 Estimates.

Occasionally, departments may transfer functions within a subvote from one sub-program to another. In these instances, the affected sub-programs are restated and, if significant, an explanatory note is provided within the restatement schedule.

Restatement - FTE

FTE restatements follow the same principles as in the restatement of expenditure. The FTEs of the previous year are placed in the department that will be funding that function in the current year.

Restatement Schedule

2002-03 Expenditure and FTE Restatement

(in thousands of dollars)

	Expenditure	FTE

Executive Branch of Government

Agriculture, Food and Rural Revitalization

Vote 1

Development and Technology Transfer (AG07)

In addition to the reorganization of programs outlined below, the sub-programs Industry Development ($973K and 10.5 FTEs), Crop Development ($2,085K and 27.1 FTEs), Extension Services ($7,828K and 127.9 FTEs), and Livestock Development ($1,983K and 25.3 FTEs) are amalgamated.

	Expenditure	FTE
2002-03 Main Estimate	12,869	190.8
Transferred to:		
Research and Technology (AG06) - Project Coordination	(360)	(4.0)
Investment Programs (AG09) - Financial Programs Management	(884)	(15.5)
Transferred from: Inspection and Regulatory Management (AG12) - Livestock Health Services	802	6.0
The transfer reflects the reallocation of agri-food quality assurance services to coordinate related services provided to the industry.		
2002-03 Restated Estimate	**12,427**	177.3

Industry Assistance (AG03)

	Expenditure	FTE
2002-03 Main Estimate	2,110	- - -
Transferred from: Inspection and Regulatory Management (AG12) - Prairie Diagnostic Services	2,025	- - -
The transfer reflects the reallocation of veterinary diagnostic services that support the livestock industry.		
2002-03 Restated Estimate	**4,135**	- - -

Policy and Planning (AG05)

Within this subvote the sub-programs Policy and Program Development ($2,094K and 22.5 FTEs), Statistics ($1,028K and 13.7 FTEs), Communications ($1,221K and 9.0 FTEs) and Business and Information Technology Services ($2,191K and 22.0 FTEs) are amalgamated.

Research and Technology (AG06)

Within this subvote the sub-programs Research and Development ($7,400K), Strategic Research Program ($4,688K), Prairie Agricultural Machinery Institute ($768K), Ag-West Biotech ($1,100K), and New Generation Co-operatives ($500K) are amalgamated and shown as Research Programming.

	Expenditure	FTE
2002-03 Main Estimate	15,450	15.5
Transferred from: Development and Technology Transfer (AG07) - Industry Development	360	4.0
The transfer to the sub-program Project Coordination reflects the consolidation of market development activities with research coordination to ensure that research funding is prioritized to meet market opportunities.		
2002-03 Restated Estimate	**15,810**	19.5

Restatement Schedule

2002-03 Expenditure and FTE Restatement

(in thousands of dollars)

Investment Programs (AG09)

In addition to the reorganization of programs outlined below, this subvote is shown as Financial Programs.

	Expenditure	FTE
2002-03 Main Estimate	4,428	55.6
Transferred from: Development and Technology Transfer (AG07) - Extension Services	884	15.5
The transfer to the sub-program Financial Programs Management reflects the reallocation of the agriculture farm stress line services and the farm business management assistance services. The transfer facilitates coordination for the delivery of assistance programs provided to the farming industry with related advisory services.		
2002-03 Restated Estimate	**5,312**	71.1

Inspection and Regulatory Management (AG12)

In addition to the reorganization of programs outlined below, the sub-program Livestock Health Services ($1,725K and 10.0 FTEs) is amalgamated with the sub-program Program Operations.

	Expenditure	FTE
2002-03 Main Estimate	5,427	38.0
Transferred to:		
Industry Assistance (AG03)	(2,025)	- - -
Development and Technology Transfer (AG07)	(802)	(6.0)
2002-03 Restated Estimate	**2,600**	32.0

Corrections and Public Safety

Vote 73

Administration (CP01)

	Expenditure	FTE
2002-03 Main Estimate	2,288	39.6
Transferred from: **Social Services**		
Administration (SS01)	140	1.0
Pursuant to The Government Organization Act, for 2002-03, responsibility for young offender programming was transferred from the Department of Social Services to the newly established Department of Corrections and Public Safety. This transfer reflects the reallocation of additional young offender activities required to complete the transfer.		
2002-03 Restated Estimate	**2,428**	40.6

Restatement Schedule

2002-03 Expenditure and FTE Restatement

(in thousands of dollars)

Young Offender Programs (CP07)

	Expenditure	FTE
2002-03 Main Estimate	35,439	553.0
Transferred from: **Social Services**		
Family Services (SS04)		
- Family Community Services	182	- - -
- Family Community-Based Organization Services	1,780	- - -
to Community and Alternative Measures ($1,962K)		
- Facilities for Children	877	16.0
to Young Offender Facilities		
- Family Services Administration	427	1.0
to Program Support		
Regional Services (SS05)		
- Income Support and Family Service Delivery	2,337	14.0
to Regional Services ($2,237K)		
to Program Support ($100K)		
Pursuant to The Government Organization Act, for 2002-03, responsibility for young offender programming was transferred from the Department of Social Services to the newly established Department of Corrections and Public Safety. This transfer reflects the reallocation of additional young offender activities required to complete the transfer.		
2002-03 Restated Estimate	**41,042**	584.0

Public Safety (CP06)

Within this subvote a portion of the sub-program Protection and Emergency Services ($2,057K and 32.9 FTEs) is reallocated to the new sub-program shown as Licensing and Inspections.

Culture, Youth and Recreation

Vote 27

Culture and Recreation (CR03)

In addition to the reorganization of programs outlined below, this subvote is shown as Culture and the sub-program Culture and Recreation Operations Support is shown as Culture Operations Support.

	Expenditure	FTE
2002-03 Main Estimate	14,136	20.0
Transferred to: Recreation (CR09)		
- Recreation Operations Support	(719)	(14.0)
- 2005 Canada Summer Games	(1,000)	- - -
2002-03 Restated Estimate	**12,417**	6.0

Heritage and Tourism Facilities (CR07)

This subvote is shown as Heritage.

Restatement Schedule

2002-03 Expenditure and FTE Restatement

(in thousands of dollars)

New Subvote (CR09)
Recreation

	Expenditure	FTE
2002-03 Main Estimate	- - -	- - -
Transferred from: Culture and Recreation (CR03)		
- Culture and Recreation Operations Support	719	14.0
to Recreation Operations Support		
- 2005 Canada Summer Games	1,000	- - -
These transfers reflect the segregation of recreation and culture activities.		
2002-03 Restated Estimate	**1,719**	14.0

Environment

Vote 26

Operations (ER08)

2002-03 Main Estimate	34,614	364.4
Transferred to: Water Management and Protection (ER16) - Drinking Water Quality Section	(1,370)	(19.1)
2002-03 Restated Estimate	**33,244**	345.3

Environmental Protection (ER11)

2002-03 Main Estimate	13,149	40.2
Transferred to: Water Management and Protection (ER16) - Drinking Water Quality Section	(1,559)	(12.5)
2002-03 Restated Estimate	**11,590**	27.7

New Subvote (ER16)
Water Management and Protection

2002-03 Main Estimate	- - -	- - -
Transferred from:		
Operations (ER08) - Field Operations	1,370	19.1
Environmental Protection (ER11) - Environmental Protection	1,559	12.5
The transfer to the new sub-program shown as Drinking Water Quality Section reflects the increased focus on the water quality component of water management and protection activities in the Department which include activities of the newly established Saskatchewan Watershed Authority under The Saskatchewan Watershed Authority Act.		
2002-03 Restated Estimate	**2,929**	31.6

Finance

Vote 18

Administration (FI01)

2002-03 Main Estimate	3,437	43.0
Transferred to: **Justice**		
Administration (JU01)	(79)	(2.0)
2002-03 Restated Estimate	**3,358**	41.0

Restatement Schedule

2002-03 Expenditure and FTE Restatement

(in thousands of dollars)

Health

Vote 32

Administration (HE01)

	Expenditure	FTE
2002-03 Main Estimate	3,400	49.9
Transferred from: Provincial Health Services and Support (HE04)		
- Provincial Programs Support	2,991	28.7
The transfer reallocates communications and policy and planning functions to consolidate administration activities within the Department.		
2002-03 Restated Estimate	**6,391**	78.6

Provincial Health Services and Support (HE04)

In addition to the reorganization of programs outlined below, this subvote is shown as Provincial Health Services. Within the subvote the sub-program Health Organizations and Services is shown as Provincial Targeted Programs and Services. In addition, a portion of the sub-program Health Research ($3,000K) is reallocated to a new sub-program shown as Health Quality Council.

The transfer highlights the establishment of the Health Quality Council authorized under The Health Quality Council Act in 2002.

	Expenditure	FTE
2002-03 Main Estimate	134,159	231.8
Transferred to:		
Administration (HE01)	(2,991)	(28.7)
Regional Health Services (HE03)		
- Saskatchewan Cancer Agency	(38,007)	- - -
Transferred from: Regional Health Services and Support (HE03)		
- Regional Health Authorities Base Operating Funding	11,188	- - -
The transfer to the new sub-program shown as Provincial Targeted Programs and Services reflects the consolidation of initiatives that support provincially-delivered health services primarily for Saskatchewan Air Ambulance Services and the Senior Citizens' Ambulance Assistance Program ($9,008K).		
2002-03 Restated Estimate	**104,349**	203.1

Medical Services and Medical Education Programs (HE06)

Within this subvote a portion of the sub-program Medical Services - Fee-for-Service ($20,675K) is transferred to the sub-program Medical Services - Non-Fee-for-Service. The transfer pertains to a number of general physician programs which do not relate specifically to the fee schedule and are more appropriately included in the sub-program Medical Services - Non-Fee-for-Service.

	Expenditure	FTE
2002-03 Main Estimate	527,554	71.3
Transferred to: Regional Health Services (HE03)		
- Regional Health Authorities Base Operating Funding	(70,762)	- - -
- Saskatchewan Cancer Agency	(6,236)	- - -
2002-03 Restated Estimate	**450,556**	71.3

Restatement Schedule
2002-03 Expenditure and FTE Restatement
(in thousands of dollars)

Regional Health Services and Support (HE03)

In addition to the reorganization of programs outlined below, this subvote is shown as Regional Health Services. The subvote is restructured to reflect the allocation of $1,452,430K which includes "Further Estimates" of $7,400K (less $11,188K transferred to the subvote Provincial Health Services, as noted below) for a net total of $1,441,242K, to the thirteen regional health authorities and to a new sub-program shown as Regional Targeted Programs and Services. Regional Health Services, which were presented in 2002-03 by type of activity [Acute and Rehabilitation Services ($843,322K), Long-Term Care Services ($344,501K), Home-Based Services ($92,621K), Community Services ($139,765K), and Emergency Response Services ($32,221K)], are restated to Regional Health Authorities Base Operating Funding.

Regional Health Authorities Base Operating Funding	
- Sun Country Regional Health Authority	$ 69,587K
- Five Hills Regional Health Authority	68,824
- Cypress Regional Health Authority	56,388
- Regina Qu'Appelle Regional Health Authority	394,693
- Sunrise Regional Health Authority	96,964
- Saskatoon Regional Health Authority	439,766
- Heartland Regional Health Authority	47,491
- Kelsey Trail Regional Health Authority	53,628
- Prince Albert Parkland Regional Health Authority	83,839
- Prairie North Regional Health Authority	88,068
- Mamawetan Churchill River Regional Health Authority	11,587
- Keewatin Yatthe Regional Health Authority	13,094
- Athabasca Basin Authority	2,814
Regional Targeted Programs and Services	14,499
	$ 1,441,242K

	Expenditure	FTE
2002-03 Main Estimate plus Further Estimates of $7,400K	1,501,214	165.8
Transferred to: Provincial Health Services (HE04)		
- Provincial Targeted Programs and Services	(11,188)	- - -
Transferred from: Provincial Health Services and Support (HE04)		
- Saskatchewan Cancer Agency	38,007	- - -

The transfer reflects the consolidation of regionally-delivered health services.

Transferred from: Medical Services and Medical Education Programs (HE06)		
- Medical Services - Fee-for-Service	1,940	- - -
- Medical Services - Non-Fee-for-Service	75,058	- - -

to Regional Health Authorities Base Operating Funding ($70,762K)	
- Sun Country Regional Health Authority	$ 2,120K
- Five Hills Regional Health Authority	2,207
- Cypress Regional Health Authority	2,684
- Regina Qu'Appelle Regional Health Authority	27,548
- Sunrise Regional Health Authority	2,023
- Saskatoon Regional Health Authority	21,619
- Heartland Regional Health Authority	595
- Kelsey Trail Regional Health Authority	1,947
- Prince Albert Parkland Regional Health Authority	5,938
- Prairie North Regional Health Authority	3,285
- Mamawetan Churchill River Regional Health Authority	53
- Keewatin Yatthe Regional Health Authority	743
- Athabasca Basin Authority	- - -
to Saskatchewan Cancer Agency	6,236
	$ 76,998K

The transfers reflect the reallocation of $6,236K for physician services provided through the Saskatchewan Cancer Agency, $50,100K for physician services provided through regional health authorities, and $18,722K for other regionally-delivered medical services including psychiatry services and alternate payment arrangements.

	Expenditure	FTE
2002-03 Restated Estimate	**1,605,031**	165.8

Restatement Schedule

2002-03 Expenditure and FTE Restatement

(in thousands of dollars)

Industry and Resources

Vote 23

Administration (IR01)

	Expenditure	FTE
2002-03 Main Estimate	2,459	37.0
Transferred from: Mineral Revenues (IR04)	1,277	9.0

The transfer reflects the consolidation of program-related information technology activities with central systems support for the Department.

2002-03 Restated Estimate	**3,736**	46.0

Accommodation and Central Services (IR02)

2002-03 Main Estimate	3,939	- - -
Transferred to: **Information Technology Office (Vote 74)**		
Accommodation and Central Services (IT02)	(164)	- - -
2002-03 Restated Estimate	**3,775**	- - -

Investment Programs (IR07)

2002-03 Main Estimate	24,568	- - -
Transferred from: Policy and Economics (IR06) - Energy Sector Initiatives	877	- - -

The transfer reflects the centralization of investment programs.

2002-03 Restated Estimate	**25,445**	- - -

Mineral Revenues (IR04)

2002-03 Main Estimate	3,488	41.9
Transferred to: Administration (IR01)	(1,277)	(9.0)
2002-03 Restated Estimate	**2,211**	32.9

Mining, Petroleum and Natural Gas (IR05)

In addition to the reorganization of programs outlined below, this subvote is shown as Petroleum and Natural Gas.

2002-03 Main Estimate	9,261	159.0
Transferred to: Exploration and Geological Services (IR16)	(4,231)	(69.0)
2002-03 Restated Estimate	**5,030**	90.0

Policy and Economics (IR06)

Within this subvote the sub-program Economic Policy ($1,043K and 13.0 FTEs) is amalgamated with the sub-program Resource Development and Taxation ($1,459K and 24.0 FTEs) and shown as Resource and Economic Policy.

2002-03 Main Estimate	3,379	37.0
Transferred to: Investment Programs (IR07) - Energy Sector Initiatives	(877)	- - -
2002-03 Restated Estimate	**2,502**	37.0

Restatement Schedule

2002-03 Expenditure and FTE Restatement

(in thousands of dollars)

Information Technology Office (IR13)

	Expenditure	FTE
2002-03 Main Estimate	5,293	19.0
Transferred to: **Information Technology Office (Vote 74)**		
Administration (IT01)	(510)	(5.0)
Information Management and Technology Initiatives (IT03)		
- Information Technology Initiatives	(1,648)	(14.0)
- Government On-Line	(3,135)	---
2002-03 Restated Estimate	---	---

Saskatchewan Research Council (IR14)

	Expenditure	FTE
2002-03 Main Estimate	7,871	---
Transferred to: **Saskatchewan Research Council (Vote 35)**		
Saskatchewan Research Council (SR01)	(7,871)	---
2002-03 Restated Estimate	---	---

Office of Northern Affairs (IR12)

	Expenditure	FTE
2002-03 Main Estimate	4,478	35.1
Transferred to: **Northern Affairs (Vote 75)**		
Administration (NA01)	(1,011)	(8.1)
Accommodation and Central Services (NA02)	(207)	---
Northern Strategy (NA03)		
- Northern Strategy	(366)	(4.0)
Resource and Economic Development (NA04)		
- Business Programming and Financial Services	(853)	(18.0)
- Resource and Policy Development	(596)	(5.0)
- Northern Development Fund	(600)	---
- Northern Development Fund - Loan Loss Provision	(400)	---
- Northern Commercial Fish Subsidy	(445)	---
2002-03 Restated Estimate	---	---

New Subvote (IR16)
Exploration and Geological Services

	Expenditure	FTE
2002-03 Main Estimate	---	---
Transferred from: Mining, Petroleum and Natural Gas (IR05)	4,231	69.0
The transfer segregates Provincial mining activities and oil and gas activities.		
2002-03 Restated Estimate	**4,231**	69.0

Justice

Vote 3

Administration (JU01)

	Expenditure	FTE
2002-03 Main Estimate	4,235	56.6
Transferred from: **Finance**		
Administration (FI01)	79	2.0
The transfer reflects the consolidation of information technology help desk activity that serves the Department of Finance and the Department of Justice.		
2002-03 Restated Estimate	**4,314**	58.6

Restatement Schedule

2002-03 Expenditure and FTE Restatement

(in thousands of dollars)

Court Services (JU03)

This subvote is shown as Courts and Civil Justice. Within this subvote the sub-program Courts is shown as Court Services, and the sub-program Public Trustee is shown as Public Guardian and Trustee.

Community Justice (JU05)

	Expenditure	FTE
2002-03 Main Estimate	93,306	22.0
Transferred from: Boards and Commissions (JU08)		
- Police Commission	756	6.0
- Police Complaints Investigator	167	2.3
These transfers consolidate police related services within community justice programming.		
2002-03 Restated Estimate	**94,229**	30.3

Marketplace Regulation (JU07)

In addition to the reorganization of programs outlined below, the Financial Institutions Branch of Consumer Protection ($819K and 12.0 FTEs) is amalgamated with the sub-program Pension Benefits ($218K and 3.0 FTEs) and shown as Saskatchewan Financial Services Commission, which also includes the Saskatchewan Securities Commission.

2002-03 Main Estimate	3,829	67.0
Transferred from: Boards and Commissions (JU08) - Securities Commission	1,470	18.0
The Saskatchewan Financial Services Commission was established by Order-in-Council #41 on February 1, 2003 to provide an integrated approach to market regulation that safeguards consumer and public interests and supports economic well-being. The transfer reallocates the activities associated with the operations of the Commission.		
2002-03 Restated Estimate	**5,299**	85.0

Boards and Commissions (JU08)

In addition to the reorganization of programs outlined below, the sub-program Personal Injury Tribunal is shown as Automobile Injury Appeal Commission.

2002-03 Main Estimate	19,628	79.2
Transferred to:		
Community Justice (JU05)		
- Police Commission	(756)	(6.0)
- Police Complaints Investigator	(167)	(2.3)
Marketplace Regulation (JU07)		
- Saskatchewan Financial Services Commission	(1,470)	(18.0)
2002-03 Restated Estimate	**17,235**	52.9

Labour

Vote 20

Administration (LA01)

2002-03 Main Estimate	1,394	21.3
Transferred to: Labour Support Services (LA05) - Information Services	(535)	(5.0)
Transferred from: Labour Support Services (LA05)	150	2.0
The transfer reflects the consolidation of administration activities in the Department.		
2002-03 Restated Estimate	**1,009**	18.3

Restatement Schedule

2002-03 Expenditure and FTE Restatement

(in thousands of dollars)

Labour Support Services (LA05)

	Expenditure	FTE
2002-03 Main Estimate	2,489	36.8
Transferred to:		
Administration (LA01)	(150)	(2.0)
Status of Women Office (LA09)	(257)	(4.0)
Transferred from: Administration (LA01)	535	5.0
The transfer to the new sub-program shown as Information Services reflects the reallocation of central information technology services. The transfer consolidates information service activities in the Department.		
2002-03 Restated Estimate	**2,617**	35.8

New Subvote (LA09)
Status of Women Office

	Expenditure	FTE
2002-03 Main Estimate	- - -	- - -
Transferred from: Labour Support Services (LA05)	257	4.0
The transfer reflects an increased focus on addressing equality for women.		
2002-03 Restated Estimate	**257**	4.0

Learning

Vote 5

Administration (LR01)

	Expenditure	FTE
2002-03 Main Estimate	5,666	96.9
Transferred to: K-12 Education (LR03) - Regional Services	(778)	(9.0)
Transferred from:		
K-12 Education (LR03) - Operational Support	230	3.0
Training Programs (LR12) - Operational Support	724	6.0
These transfers reflect the centralization of communications activities within the Department.		
Transferred from:		
Post-Secondary Education (LR11) - Operational Support	158	2.0
Training Programs (LR12) - Operational Support	158	2.0
These transfers reflect the consolidation of administration activities in the Department.		
2002-03 Restated Estimate	**6,158**	100.9

K-12 Education (LR03)

Within this subvote a portion of the sub-program Operational Support ($390K and 1.0 FTE) and a portion of the sub-program Curriculum and Instruction ($282K and 3.0 FTEs) are reallocated to the sub-program Regional Services.

The transfers reflect the centralization of K-12 program-related information technology activities within the sub-program Regional Services.

	Expenditure	FTE
2002-03 Main Estimate	502,382	182.2
Transferred to: Administration (LR01)	(230)	(3.0)
Transferred from: Administration (LR01)	778	9.0
The transfer to the sub-program Regional Services reflects the centralization of K-12 program-related information technology activities.		
2002-03 Restated Estimate	**502,930**	188.2

Restatement Schedule

2002-03 Expenditure and FTE Restatement

(in thousands of dollars)

Post-Secondary Education (LR11)

	Expenditure	FTE
2002-03 Main Estimate	331,312	39.7
Transferred to:		
Administration (LR01)	(158)	(2.0)
Training Programs (LR12)		
- Operational Support	(353)	(3.0)
- Technology Enhanced Learning	(4,156)	- - -
Transferred from: Training Programs (LR12)		
- Basic Education and Literacy	856	- - -

The transfer reallocates financial support for the Northern Health Access Program which was previously considered a component of basic education programming, but is delivered by Northern and Aboriginal institutions through post-secondary institutions.

	Expenditure	FTE
2002-03 Restated Estimate	**327,501**	34.7

Training Programs (LR12)

	Expenditure	FTE
2002-03 Main Estimate	44,845	27.7
Transferred to: **Community Resources and Employment**		
Employment Support and Income Assistance (RE03) - Client and Community Support	(840)	- - -
Transferred to:		
Administration (LR01)	(882)	(8.0)
Post-Secondary Education (LR11)		
- Universities, Federated and Affiliated Colleges and Educational Agencies	(856)	- - -
Student Support Programs (LR13)		
- Operational Support	(450)	- - -
Transferred from: Post-Secondary Education (LR11)		
- Operational Support	353	3.0
- Technology Enhanced Learning	4,156	- - -

These transfers reflect the reallocation of on-line training activities to centralize training programs in the Department.

	Expenditure	FTE
2002-03 Restated Estimate	**46,326**	22.7

Student Support Programs (LR13)

	Expenditure	FTE
2002-03 Main Estimate	68,361	130.4
Transferred from: Training Programs (LR12) - Northern Skills Training	450	- - -

The transfer to the sub-program Operational Support reflects the centralization of post-secondary program-related information technology activity.

	Expenditure	FTE
2002-03 Restated Estimate	**68,811**	130.4

Social Services

Vote 36

In addition to the reorganization of programs outlined below, this Vote is shown as Community Resources and Employment.

Administration (SS01)

	Expenditure	FTE
2002-03 Main Estimate	6,760	91.5
Transferred to: **Corrections and Public Safety**		
Administration (CP01)	(140)	(1.0)
2002-03 Restated Estimate	**6,620**	90.5

Restatement Schedule

2002-03 Expenditure and FTE Restatement

(in thousands of dollars)

Income Support (SS03)

In addition to the reorganization of programs outlined below, this subvote is shown as Employment Support and Income Assistance.

	Expenditure	FTE
2002-03 Main Estimate	307,968	31.6
Transferred from: Employment Programs (SS11)		
- Employment Programs	6,983	- - -
- Client and Community Support	5,889	- - -
These transfers reflect the consolidation of programs that focus on employability and self-sufficiency.		
Transferred from: Community Living (SS06)		
- Payments for Community Living	800	- - -
The transfer to the sub-program Employment Programs reflects the reallocation of the employment support program for the disabled.		
Transferred from: **Learning**		
Training Programs (LR12)		
- JobStart-Future Skills	340	- - -
- Labour Market Information	500	- - -
to Client and Community Support		
Pursuant to The Government Organization Act, for 2002-03, responsibility for career and employment services for people in need of income support was transferred from the Department of Learning (Post-Secondary Education and Skills Training) to the Department of Social Services. These transfers reflect the reallocation of additional career and employment activities to complete the transfer.		
2002-03 Restated Estimate	**322,480**	31.6

Family Services (SS04)

In addition to the reorganization of programs outlined below, this subvote is shown as Child and Family Services and the sub-program Facilities for Children is shown as Facilities for Children and Youth.

	Expenditure	FTE
2002-03 Main Estimate	69,668	144.8
Transferred to: **Corrections and Public Safety**		
Young Offender Programs (CP07)		
- Community and Alternative Measures	(1,962)	- - -
- Young Offender Facilities	(877)	(16.0)
- Program Support	(427)	(1.0)
2002-03 Restated Estimate	**66,402**	127.8

Regional Services (SS05)

In addition to the reorganization of programs outlined below, this subvote is shown as Supporting Families and Building Economic Independence and the sub-program Career and Employment Services ($8,196K and 171.0 FTEs) is amalgamated with the sub-program Income Support and Family Service Delivery ($52,892K and 946.4 FTEs) and shown as Program Delivery.

	Expenditure	FTE
2002-03 Main Estimate	67,567	1,149.6
Transferred to: **Corrections and Public Safety**		
Young Offender Programs (CP07) - Regional Services	(2,337)	(14.0)
2002-03 Restated Estimate	**65,230**	1,135.6

Restatement Schedule

2002-03 Expenditure and FTE Restatement

(in thousands of dollars)

Community Living (SS06)

	Expenditure	FTE
2002-03 Main Estimate	75,545	533.4
Transferred to: Employment Support and Income Assistance (SS03) - Employment Programs	(800)	- - -
2002-03 Restated Estimate	**74,745**	533.4

Employment Programs (SS11)

	Expenditure	FTE
2002-03 Main Estimate	12,872	- - -
Transferred to: Employment Support and Income Assistance (SS03)		
- Employment Programs	(6,983)	- - -
- Client and Community Support	(5,889)	- - -
2002-03 Restated Estimate	- - -	- - -

Information Technology Office

Vote 74

Activities of the Information Technology Office were included in the Department of Industry and Resources in 2002-03. Establishing the Information Technology Office as a separate Vote for 2003-04 reflects its operational independence.

New Subvote (IT01)
Administration

	Expenditure	FTE
2002-03 Main Estimate	- - -	- - -
Transferred from: **Industry and Resources**		
Information Technology Office (IR13) - Information Technology Initiatives	510	5.0
2002-03 Restated Estimate	**510**	5.0

New Subvote (IT02)
Accommodation and Central Services

	Expenditure	FTE
2002-03 Main Estimate	- - -	- - -
Transferred from: **Industry and Resources**		
Accommodation and Central Services (IR02)	164	- - -
2002-03 Restated Estimate	**164**	- - -

New Subvote (IT03)
Information Management and Technology Initiatives

	Expenditure	FTE
2002-03 Main Estimate	- - -	- - -
Transferred from: **Industry and Resources**		
Information Technology Office (IR13)		
- Information Technology Initiatives	1,648	14.0
- Government On-Line	3,135	- - -
2002-03 Restated Estimate	**4,783**	14.0

Restatement Schedule

2002-03 Expenditure and FTE Restatement

(in thousands of dollars)

	Expenditure	FTE

Northern Affairs

Vote 75

Activities of the Office of Northern Affairs were included in the Department of Industry and Resources in 2002-03. Establishing the Office of Northern Affairs as a separate Vote for 2003-04 reflects its operational independence.

New Subvote (NA01)
Administration

2002-03 Main Estimate	- - -	- - -
Transferred from: **Industry and Resources**		
Office of Northern Affairs (IR12) - Northern Programs Management	1,011	8.1
2002-03 Restated Estimate	**1,011**	8.1

New Subvote (NA02)
Accommodation and Central Services

2002-03 Main Estimate	- - -	- - -
Transferred from: **Industry and Resources**		
Office of Northern Affairs (IR12) - Northern Programs Management	207	- - -
2002-03 Restated Estimate	**207**	- - -

New Subvote (NA03)
Northern Strategy

2002-03 Main Estimate	- - -	- - -
Transferred from: **Industry and Resources**		
Office of Northern Affairs (IR12) - Northern Strategy	366	4.0
2002-03 Restated Estimate	**366**	4.0

New Subvote (NA04)
Resource and Economic Development

2002-03 Main Estimate	- - -	- - -
Transferred from: **Industry and Resources**		
Office of Northern Affairs (IR12)		
- Resource and Policy Development	596	5.0
- Economic and Community Development Programs	853	18.0
to Business Programming and Financial Services ($853K)		
- Northern Development Fund	1,000	- - -
to Northern Development Fund ($600K)		
to Northern Development Fund - Loan Loss Provision ($400K)		
- Northern Commercial Fish Transportation Subsidy	445	- - -
2002-03 Restated Estimate	**2,894**	23.0

Restatement Schedule

2002-03 Expenditure and FTE Restatement

(in thousands of dollars)

Saskatchewan Research Council

Vote 35

Pursuant to *The Government Organization Act*, for 2002-03, the Saskatchewan Research Council was transferred to the Department of Industry and Resources. The re-establishment of the Saskatchewan Research Council as a separate vote for 2003-04 reaffirms its independence.

Lending and Investing Activities

Industry and Resources

Vote 171

Loans and Advances for the Northern Development Fund and Small Business Loans Associations (IR01)

In addition to the reorganization outlined below, this subvote is shown as Loans and Advances under *The Economic and Co-operative Development Act*.

	Expenditure	FTE
2002-03 Main Estimate	7,010	---
Transferred to: **Northern Affairs (Vote 163)**		
Loans under *The Economic and Co-operative Development Act - The Northern Economic Developmen Regulations (NA01)*	(2,010)	---
2002-03 Restated Estimate	**5,000**	---

Northern Affairs

Vote 163

Transactions of Northern Affairs were included in the Department of Industry and Resources in 2002-03. Establishing Northern Affairs as a separate Vote in 2003-04 reflects its operational independence.

New Subvote (NA01)

Loans under *The Economic and Co-operative Development Act - The Northern Economic Development Regulations*

	Expenditure	FTE
2002-03 Main Estimate	---	---
Transferred from: **Industry and Resources (Vote 171)**		
Loans and Advances for the Northern Development Fund and Small Business Loans Associations (IR01)	2,010	---
2002-03 Restated Estimate	**2,010**	---

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Treasury Board Crown Corporations

Treasury Board Crown corporations are those Crown corporations that are subject to Treasury Board orders and directives and include all Crown corporations not designated as CIC Crown corporations.

Below are the descriptions of Treasury Board Crown corporations that have significant financial transactions with the GRF.

Agricultural Credit Corporation of Saskatchewan (ACS)

ACS was established pursuant to the provisions of *The Agricultural Credit Corporation Act* which came into force on January 1, 1984. The Corporation's agricultural loan portfolio, agri-food investment portfolio and loan guarantee program are in the process of being wound down.

Education Infrastructure Financing Corporation (EIFC)

EIFC was established by Order-in-Council pursuant to *The Crown Corporations Act, 1993*. EIFC may borrow from the GRF and in turn lend that money to educational institutions to finance all or part of approved capital projects.

Municipal Financing Corporation of Saskatchewan (MFC)

MFC was established pursuant to the provisions of *The Municipal Financing Corporation Act*. MFC assists in making capital funds available for the financing of schools, hospitals and other essential construction and local improvement projects in cities, towns, villages and rural areas throughout the Province. MFC may borrow directly from private lending institutions or from the GRF. The funds borrowed by MFC are used to purchase a portion of approved debentures sold each year by Saskatchewan local governments.

Saskatchewan Communications Network (SCN)

SCN is governed by *The Communications Network Corporation Act*. SCN operates in three key areas – broadcast network, e-learning and technology services. The Corporation is Saskatchewan's CRTC licensed educational broadcast television network available throughout the Province on cable, satellite and wireless cable systems. SCN's broadcast network provides high quality commercial-free educational, children's and cultural programming. The e-learning division operates distance learning networks on behalf of Saskatchewan Learning that link the Province's universities, SIAST, regional colleges, high schools and government departments using a variety of technologies including video over satellite, media streaming and web-based learning systems. The technology services division provides a variety of services including high-speed internet, via satellite, to rural and northern communities as part of the Province's CommunityNet initiative, and distribution services for the broadcast and streaming of the Saskatchewan Legislative Assembly.

Saskatchewan Crop Insurance Corporation (SCIC)

SCIC operates under the authority of *The Crop Insurance Act* and *The Farm Financial Stability Act*. The Corporation administers insurance programs which protect crop and livestock producers from production failures due to natural hazards. The Corporation also delivers the Waterfowl Damage Compensation Program and the Big Game Damage Compensation Program.

Saskatchewan Gaming Corporation (SGC)

SGC was established under *The Saskatchewan Gaming Corporation Act, 1994*. SGC operates casino gaming in partnership with the Federation of Saskatchewan Indian Nations under an agreement that provides for revenue sharing within the casino gaming industry and joint participation and management of Casino Regina and Casino Moose Jaw.

Saskatchewan Health Information Network (SHIN)

SHIN was established by Order-in-Council pursuant to the provisions of *The Crown Corporations Act, 1993*. SHIN's mandate is to implement, own, operate and manage the provincial health information network in a timely, effective manner reflecting the priorities of the health system. The information network will provide access to comprehensive health information to support direct service delivery.

Saskatchewan Housing Corporation (SHC)

SHC operates under the authority of *The Saskatchewan Housing Corporation Act*. The Corporation provides suitable and affordable housing for low-income seniors, and for families and individuals with an identified need. SHC also improves access to other programs and services that enable its clients to achieve or maintain independence.

SHC funds and administers nearly 31,000 housing units in 348 communities through local housing authorities and non-profit organizations. SHC receives subsidies from the GRF, Canada Mortgage and Housing Corporation and municipalities.

Saskatchewan Liquor and Gaming Authority (SLGA)

SLGA is governed by *The Alcohol and Gaming Regulation Act, 1997*. Its mandate is to control the distribution and consumption of beverage alcohol and to regulate gaming in Saskatchewan.

SLGA warehouses and distributes wine, spirits and certain beer to SLGA stores and franchises for sale to the public and permittees. Most mainstream beer is distributed by Brewer's Distribution Ltd. to retail liquor stores, some franchises and permittees.

SLGA owns and operates video lottery terminals in liquor licensed establishments and regulates charity and casino gaming in the Province. The Authority also works in partnership with the Saskatchewan Indian Gaming Authority to operate four regional casinos in the Province.

Saskatchewan Property Management Corporation (SPMC)

SPMC is governed by *The Saskatchewan Property Management Corporation Act, 1987*. SPMC operates on a cost-recovery basis and provides a diverse array of accommodation, transportation, warehousing, distribution and purchasing services to a wide range of public sector organizations. SPMC owns and/or manages government facilities in more than 200 communities across Saskatchewan. Customers receive such services as vehicle supply/service/support, interoffice mail, bulk buying, accommodation provision and management, risk management and insurance, air transportation services and sales of surplus equipment and vehicles.

Saskatchewan Watershed Authority

The Saskatchewan Watershed Authority was established under *The Saskatchewan Watershed Authority Act, 2002*. It was established as part of the government's Long Term Safe Drinking Water Strategy and has a mandate to manage water supplies and protect source water quality. The Authority focuses on watershed management involving all environmental and socio-economic aspects associated with water source issues and developments and is an integral part of total water management in Saskatchewan. As the provincial water manager with general authority over matters related to the sustainability of aquatic ecosystems and their related land resources, the Authority will manage and protect water and related land resources.

Revolving Funds

Each revolving fund is established by statute and is used to account for specific government operations which recover all or a portion of its costs from the fund's users. The revenue generated by each fund is used to finance its operations which in turn, generate further revenue, hence the term "revolving". Accordingly, revolving funds are net budgeted in the Estimates.

Commercial Revolving Fund - Environment

The Commercial Revolving Fund is the financing mechanism used to collect and disburse funds for the operation of the Province's provincial parks, campgrounds and recreation sites. Authority to operate the Fund is found in *The Natural Resources Act*. The Fund collects revenues from camping fees, entry gate fees, cottage lot rentals, commercial lease fees and other miscellaneous revenues for activities taking place in the parks. This revenue is used to operate the parks.

Correctional Facilities Industries Revolving Fund - Corrections and Public Safety

The Correctional Facilities Industries Revolving Fund is established under the authority of *The Correctional Services Act*. The Fund is operated as a commercial enterprise providing inmates with opportunities to develop practical and marketable work skills. Revenue generated is retained by the Fund and serves to offset the cost of the program.

Correspondence School Revolving Fund - Learning

The Correspondence School Revolving Fund is created and governed by *The Education Act*. It provides accredited high school and post-secondary correspondence courses throughout the Province. It recovers its costs primarily through registration and course fees.

Highways Revolving Fund - Highways and Transportation

The Highways Revolving Fund is governed by *The Highways and Transportation Act, 1997*. The main purpose of the Fund is to distribute the cost of equipment, materials and labour to Department projects. It also provides public road improvements for other governments and organizations on a contract basis. The Fund is intended to operate on a break-even basis by recovering the cost of services from users. The majority of revenue is derived from rental of equipment and the sale of materials and labour.

Livestock Services Revolving Fund - Agriculture, Food and Rural Revitalization

The Livestock Services Revolving Fund is governed by *The Department of Agriculture, Food and Rural Revitalization Act*. The Fund operates the livestock inspection program and provides brand registration and dealer licensing. It also collects fees on behalf of the Cattle Marketing Deductions Fund and the Horned Cattle Purchases Fund.

Pastures Revolving Fund - Agriculture, Food and Rural Revitalization

The Pastures Act provides authority to operate the Pastures Revolving Fund. The Fund operates the Saskatchewan Pastures Program. Revenues are derived from fees charged for grazing livestock on community pastures and other related services.

Public Employees' Benefits Agency Revolving Fund - Finance

The Public Employees' Benefits Agency Revolving Fund is established under the authority of *The Financial Administration Act, 1993*. The Fund provides services to public sector pension and benefit plans and to plan members. The costs incurred by the Fund for providing services are allocated to, and reimbursed primarily by, various pension and benefit plans.

Queen's Printer Revolving Fund - Justice

The Queen's Printer Revolving Fund is established under the authority of *The Queen's Printer Act*. The Fund publishes and distributes legislation, regulations and other Government publications as the official printer of Government information. Revenue earned is retained by the Fund to cover associated expenses.

Resource Protection and Development Revolving Fund - Environment

The Natural Resources Act provides authority to operate the Resource Protection and Development Revolving Fund. The Fund is the financing mechanism used to operate such programs as the Radio Communications Program, the Equipment Rental Program, the Staff Housing Program and the Northern Air Operations Program. This fund is intended to operate on a break-even basis by recovering the cost of services from users. Revenue for these programs is derived from rental and lease fees charged to government departments and other agencies.

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Glossary of Terms

Accumulated Deficit
The excess of expenditures over revenues measured from the beginning of incorporation. It is the sum of all the annual deficits and surpluses plus any adjustments charged directly to the accumulated deficit. It is the difference between the recorded assets and liabilities. It is equivalent to net debt for those jurisdictions and organizations, like the General Revenue Fund (GRF), that fully expense capital upon acquisition.

Appropriation
An amount that the Legislature has authorized to be paid from the GRF under an Act of the Legislative Assembly for a particular purpose. This purpose is outlined or defined in appropriation Acts and in the Estimates.

Appropriation Act
A supply bill when passed by the Legislature becomes an appropriation Act. The appropriation Act is the legal authorization to spend monies from the GRF for the purposes and time period identified by the Act and the Estimates.

Capital Expenditure
Costs incurred to acquire property, infrastructure and capital assets or to provide transfers to others to acquire or finance the same. The property, infrastructure or assets acquired provide a long-term benefit to the public or the Government. Acquisition of minor equipment, furniture and computer hardware and software is not currently classified as capital for Estimates purposes.

Capital Transfer
A transfer given to a third party such as a school board, regional health authority, university or municipality to acquire or finance capital assets such as school buildings.

Debt
Borrowings, expressed in Canadian dollars, obtained by the Province through the issuance of a debt instrument such as promissory notes, debentures, or savings bonds. Debt does not include other liabilities such as accounts payable or pension obligations.

Debt is measured in a number of ways;

- ***Government Debt*** – Debt incurred by the GRF for its own purposes.
- ***Crown Corporation Debt*** – Debt incurred by the GRF for Crown corporation purposes.
- ***Gross Debt*** - Debt issued for general government purposes and Crown corporations.
- ***Total Debt*** - Debt issued for general government purposes and Crown corporations, net of sinking funds plus guaranteed debt.
- ***Guaranteed Debt*** - The debt of others that the government has agreed to repay if they default.
- ***Net Debt*** – Not a true measure of debt but the amount by which the GRF's recorded liabilities exceed its financial assets.

Debt Servicing
Costs associated with servicing the debt of the GRF. The costs include interest, foreign exchange gains and losses, discounts, fees and commissions. Costs incurred for financing Crown corporation debt are reimbursed by the Crown corporation.

Deficit
The amount by which expenditure exceeds revenue for a fiscal year.

Department
An organizational unit of executive government created for the purpose of managing related programs.

Estimated
The annual amounts the Government budgets for expenditure, revenue, loans, advances, investments and debt.

Estimates
A document tabled by the Government that provides expenditure details for a supply bill (an appropriation Act). The document tabled with the Budget that reflects the Government's detailed financial plan for the year is referred to as Main Estimates. The document presented after Main Estimates for supply is referred to as Further or Supplementary Estimates. In Saskatchewan, Supplementary Estimates details the appropriations provided by special warrant.

Executive Branch of Government
The Executive Branch of Government includes those organizations of Government (departments, secretariats, offices) that report directly to a Member of Executive Council (Cabinet Minister). These organizations are created by legislation, many by *The Government Organization Act*.

For Estimate's purposes, the grants to Crown corporations that have a separate vote are also categorized under the Executive Branch of Government as are monies to the judicial arm of government.

Expenditure
The cost of goods and services acquired in the fiscal year whether or not payment has been made, including capital acquisitions, interest on debt and transfer payments made or due. Expenditure is synonymous with expense except expenditures include capital acquisitions whereas expense reflects the amortization of capital.

Financing Activity
A term used in the Statement of Cash Flow. It refers to cash received through borrowings and deposits from Crown organizations and cash disbursed to retire debt and reduce deposits from Crown organizations.

Forecast
The amounts of expenditure, revenue, or debt the Government expects to be realized and recorded in the fiscal year.

Full-Time Equivalent (FTE)
An FTE is the equivalent of one person working full-time for a year. Twelve people working one month each would also equal 1 FTE. The FTE measurement is applied to permanent, non-permanent, Order-in-Council and personal service contract appointments.

The measurement is only applied to the Executive Branch of Government covered by *The Public Service Act* and does not include Crown corporations, judges or staff of the Legislative Branch of Government.

Government Delivered Programs
Public services and Government functions that are provided or performed by the Government, its employees and agents. It does not include transfer payments to third parties or Crown corporations. Nor does it include the spending by revolving funds which are net budgeted for Estimate purposes.

Investing Activity
The amount of money invested by the GRF during the fiscal year in items such as sinking funds, Crown corporations and agricultural land.

Legislative Branch of Government
For Estimate's purposes, the Legislative Branch of Government includes the Legislative Assembly and the organization that supports it as well as those offices or organizations that report directly to the Legislative Assembly.

Lending Activity
The amount of money lent or advanced by the GRF during the fiscal year to a Crown corporation, public agency or other entity.

Liabilities
Amounts owed at year-end. Amounts would include debt, deposits held on behalf of others, accounts payable and accrued liabilities.

Pensions and Benefits
Expenditures incurred for public sector pension and benefit plans and employer contributions related to salaries. Pensions and benefits paid by transfers cover the Government's contribution to the pension and benefit plans of Saskatchewan teachers.

Revenue
The gross proceeds applicable to a fiscal year from taxes, fees, licences, transfer payments and sources other than borrowing.

Revolving Funds
Revolving funds, which are established by statute, are used to isolate certain items of related revenue and expenditures and are net budgeted in the Estimates.

Revolving funds are used to account for specific government operations which recover all or a portion of the associated costs from the funds' users. Revenue generated by a revolving fund's activities is used to finance further operations which in turn generate further revenue, hence the term "revolving".

Salaries
Salaries and wages paid directly by the General Revenue Fund to executive government employees, judges, MLAs and employees of the Legislative Assembly. Employees include permanent, non-permanent, Order-in-Council and personal service contract employees. Salaries and wages paid from a revolving fund or an entity funded by transfer payments are not displayed in the Estimates.

Sinking Fund
Sinking funds accumulate monies that are set aside to provide for the orderly retirement of a portion of the province's debt.

Statutory
Expenditures and disbursements from the GRF that have ongoing spending authority in legislation, i.e. statute. They do not require annual legislative authority by appropriation Acts. Examples of this type of transaction are debt servicing costs or loans to Crown corporations.

Sub-Program
Component of a subvote. It represents a facet of the major program provided by the subvote such as a distinct client group or method of delivering the program.

Subvote
Component of a vote. Usually the subvote represents a major program or function within the vote.

Supplementary Estimates
Those Estimates which detail the amounts appropriated during the fiscal year by special warrants. Supplementary Estimates for a fiscal year are usually tabled in the Legislative Assembly at the same time as the Main Estimates for the following year. Supplementary Estimates are subject to review by the Legislative Assembly and form part of *The Main Appropriation Act* for the fiscal year.

Supplier and Other Payments
Payments which cover all non-salary and non-pension and benefit costs incurred directly by the GRF in delivering public services and performing Government functions. These expenditures include accommodation, travel, supplies, equipment, communication and allowance for bad debts.

Surplus
The amount by which revenue exceeds expenditure for a fiscal year.

Third Parties
A term used to describe organizations independent of the GRF that receive provincial funding (see Transfers for Public Service). Typically, third parties are performing a public service with the funding they receive. Examples of third parties are regional health authorities, school boards and universities.

Transfers
Transfers are payments by the Government to an individual, organization, authority or other government for which no goods or services are directly received by government and no repayment is expected in the future. Terms such as grants and entitlements are often used for transfers. *See the following types of transfers.*

Transfers to Individuals
Payments from the GRF made directly or indirectly to individuals for which no public service is required of the recipient. These transfers provide the recipient with a financial benefit and are usually in the nature of an income support, subsidy or compensation payment. These transfers may be income-tested.

Transfers for Public Services
Payments from the GRF to individuals, organizations, Crown corporations and local authorities such as school boards, district health boards and municipalities to provide a public service.

Transfers to Government organizations and corporations which in turn provide a direct transfer or subsidy to their clients are treated as Transfers to Individuals (see above).

Vote
A block of funding provided by statute or voted on by the Legislative Assembly in an appropriation Act that provides for the activities and purposes as outlined in the Estimates for a fiscal year.

The common practice in Saskatchewan's Estimates is for the expenditure activities of a government department or organization to represent a unique Vote. Separate votes are provided to departments for loans and investments. On occasion a department may have more than one expenditure vote or more than one organization may be grouped into a single vote.